Republic of the Philippines

SENATE

Pasay City

JOURNAL

SENATE SITTING AS AN
IMPEACHMENT COURT
ON THE IMPEACHMENT TRIAL OF
VICE-PRESIDENT
SARA ZIMMERMAN DUTERTE

IMPEACHMENT TRIAL NO. 13
TUESDAY, 4 AUGUST 2026

PREPARED BY THE
LEGISLATIVE JOURNAL SERVICE
SENATE OF THE PHILIPPINES

IMPEACHMENT TRIAL NO. 13
Tuesday, August 4, 2026

PROCLAMATION OF THE SERGEANT-AT-ARMS

Head of the Security Enforcement Service (SES) of the Office of the Sergeant-at-Arms (OSAA), commanded all persons, on pain of penalty, to keep silent while the Senate is sitting for the trial of the Articles of Impeachment against Vice President Sara Zimmerman Duterte.

CALL TO ORDER

At 10:01 a.m., Tuesday, August 4, 2026, the Senate President, Win Gatchalian, with the Senate sitting as an Impeachment Court, called the impeachment trial of Vice President Sara Zimmerman Duterte to order.

PRAYER

Sen. Robinhood C. Padilla led the prayer, to wit:

A'oodhu billahi min ash-shaytaan-ir-rajeem Bismillaahir Rahmaanir Raheem Alhamdu lillaahi rabbil'aalameen.

Panginoon naming nag-iisa, ang nag-iisang Hukom, Panginoon ng lahat ng mga daigdig, ang pinakamaawain, ang pinakamahabagin.

Panginoon namin, hinihingi po namin ang Inyong talino sa oras na ito. Sa oras na ito na ibinigay po sa amin ang pinakamabigat na obligasyon upang maka-pagbigay ng hustisya. Batid po namin, Panginoong Allah, na Kayo lamang po ang nag-iisang Hukom, at ang pagiging hukom ay napakabigat na nakalagay po sa aming balikat upang magbigay ng hustisya, hindi lamang po sa mundong ito, kung hindi ito po ay isang bagay na dadalhin ng aming bayan sa kaniyang kasaysayan. Napakabigat po nito, Panginoong Allah, at Kayo lamang po ang makapagbibigay sa amin ng lakas ng loob upang magbigay nang tamang hustisya sa oras na ito.

Amen.

ROLL CALL

Upon direction of the Senate President, the Clerk of Court, Atty. Renato N. Bantug Jr., called the roll, to which the following senator-judges responded:

Aquino, B.	Padilla, R.
Cayetano, A. P. S.	Pangilinan, F. N.
Ejercito, J. V.	Sotto III, V. C.
Escudero, F. G.	Tulfo, E. T.
Gatchalian, W. T.	Tulfo, R. T.
Go, C. L. T.	Villanueva, J.
Hontiveros, R.	Villar, C. A.
Lacson, P. M.	Villar, M. A.
Lapid, M. M.	Zubiri, J. M. F.
Marcos, I. R.	

With 19 senators present, the Chair declared the presence of a quorum.

Senator-Judge Cayetano (P) was also present.

Senator-Judges Estrada and Marcoleta were under detention and unable to attend.

Senator-Judges Dela Rosa and Legarda were absent.

In accordance with the *Rules of Procedure on Impeachment Trials,* Senate President Gatchalian recognized the duly elected Presiding Officer, Senator-Judge Francis "Chiz" G. Escudero, who thereupon assumed the Chair and presided over the proceedings of the Impeachment Court.

APPROVAL OF THE *JOURNAL*

Upon motion of the Presiding Officer, there being no objection, the Body dispensed with the reading of *Journal* No. 12 of the Senate sitting as an Impeachment Court on August 3, 2026 and considered the same as approved.

MANIFESTATION OF THE PRESIDING OFFICER

Presiding Officer Escudero remarked that, notwithstanding the differing views and opposing positions of the parties before the Impeachment Court, there are occasions that call for unity and collective recognition. He cited the championship victory of Ms. Alex Eala at the DC Open as one such occasion. Speaking on behalf of the Senate, the Senator-Judges, the Senate personnel, and both parties to the impeachment trial, he conveyed their collective congratulations to Ms. Eala, expressing pride in her achievement and recognizing her remarkable accomplishment.

CALLING OF THE CASE

Upon direction of the Presiding Officer, the Clerk of Court called Case No. 004-2026, titled *"In the Matter of the Impeachment Trial of Vice President Sara Zimmerman Duterte."*

APPEARANCES

The Presiding Officer directed the parties to enter their appearances.

Rep. Joel Chua entered the appearances previously entered on behalf of the Prosecution.

Atty. Michael Poa entered the same appearances on behalf of the Respondent.

INQUIRY OF THE PRESIDING OFFICER

The Presiding Officer inquired whether the Counsel for the Respondent had received a copy of the Panel of Prosecutors' Motion Requesting Judicial Notice. Attorney Poa confirmed that they had been furnished with the motion the previous day. Presiding Officer Escudero then informed the Counsel for the Respondent that the Court would hear its arguments for or against the motion, as well as any written opposition or manifestation of conformity, on the following day. He explained that the advance notice was intended to afford the Respondent sufficient time to prepare before the continuation of the trial. Attorney Poa acknowledged the information and thanked the Presiding Officer.

PRESENTATION OF WITNESS

Upon the request of Representative Chua, the Presiding Officer recognized Atty. Lorna Kapunan, Counsel for the Panel of Prosecutors.

The Presiding Officer then called on former Commission on Audit–Intelligence and Confidential Funds Audit Office (COA-ICFAO) Auditor Roderick Wamil, to continue his testimony. He likewise reminded Attorney Wamil that he remained under the same oath administered during the previous day's proceedings.

MANIFESTATION OF THE COUNSEL FOR THE PANEL OF PROSECUTORS

Attorney Kapunan requested a brief recess before the continuation of the proceedings.

She explained that, during the previous day's recess, the Panel of Prosecutors and the Counsel for the Respondent had begun identifying and cross-checking the 845 acknowledgment receipts but had been able to compare only approximately half of the documents before time ran out. She stated that, although the witness had already presented a summary and tabulation of the receipts, the Panel of Prosecutors wished to ensure that the Counsel for the Respondent would not later object on the ground that it had not been given the opportunity to examine the remaining acknowledgment receipts. She added that, should the Counsel for the Respondent be willing to waive any such objection, the Panel of Prosecutors was prepared to proceed without a recess.

The Presiding Officer inquired on the purpose of the requested recess and sought to clarify whether the Panel of Prosecutors intended to present additional acknowledgment receipts as sample exhibits. Attorney Kapunan responded that the request was not for the presentation of additional samples but to determine whether the Counsel for the Respondent still wished to examine the remaining acknowledgment receipts or would waive any future objection relating to their review. The Presiding Officer further clarified that the request pertained only to the acknowledgment receipts covering the period from December 21 to December 31, 2022, which Attorney Kapunan confirmed.

REMARK OF THE COUNSEL FOR THE RESPONDENT

Attorney Poa stated that the Counsel for the Respondent had not entered into any stipulation and, therefore, saw no need to compare the acknowledgment receipts. The Presiding Officer noted that the Counsel for the Respondent had already stated the previous day that matters not covered by the stipulation would remain subject to cross-examination. Attorney Poa confirmed the Presiding Officer's statement.

RULING OF THE PRESIDING OFFICER

The Presiding Officer stated that the Counsel for the Respondent had stipulated to all the documents identified by the Panel of Prosecutors, except the acknowledgment receipts covering

the period from December 21 to 31, 2022. He explained that it was his understanding that the Panel of Prosecutors intended to present sample acknowledgment receipts corresponding to the witness's tabulation or summary, noting that six sample receipts had already been presented. He then directed the Counsel for the Panel of Prosecutors to proceed with the presentation of additional sample acknowledgment receipts under each category in the table, as they deemed appropriate, without prejudice to the Respondent's refusal to stipulate, which he recognized as being within its rights based on its legal theory of the case.

Attorney Kapunan submitted to the ruling.

DIRECT EXAMINATION OF THE WITNESS
(*Continuation*)

Attorney Kapunan conducted the direct examination of the witness, as follows:

Ms. Kapunan. With the permission of this Honorable Court, same appearance. Good morning to the Senator-Judges.

Mr. Witness, yesterday, you were able to identify 845 going through these documents—acknowledgment receipts, Mr. Witness.

Mr. Wawil. Yes, Ma'am.

Ms. Kapunan. In these 845 acknowledgment receipts which the Prosecution marked as Exhibits P-1-8-1 up to P-1-8-848, there is a portion there, and I will show you a sample on the screen, there is a portion in all of these acknowledgment receipts at the bottom thereof, there is a signature in the phrase "Certified True Copy." Can we present this witness with a sample acknowledgment receipt?

At this juncture, documents were shown on the screen.

The Presiding Officer. Assisting Counsel may approach, from both parties. It's still Attorney Peña, right?

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. I remember.

Ms. Kapunan. His mother will be happy again.

Can you go through some of these acknowledgment receipts, Your Honor?

While Counsel is going over, showing over these acknowledgment receipts to our witness, Mr. Wamil, we would like to make a manifestation that at the bottom portion of all of these exhibits identified or being identified now by this witness have the statement "Certified True Copy" being shown on the screen. Mr. Witness. Can you read?

Mr. Wawil. Yes, Ma'am.

Ms. Kapunan. It says "Certified True Copy" and there is a name, Davin Baccay. Would you know who this person is?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Who is Mr. Baccay?

Mr. Wamil. *Siya po ay* admin staff *ng* COA ICFAO.

Ms. Kapunan. COA ICFAO. And his signature—there is a signature that appears over the name "Davin Baccay." Whose signature is this?

Mr. Wamil. *Sa kaniya po, kay Davin Baccay po.*

Ms. Kapunan. Why do you know?

Mr. Wamil. *Nakita ko po siyang pumirma ng ibang dokumento, at iyong kaniyang pirma sa mga dokumentong iyon ay kaparehas po ng kaniyang pirma sa* certified true copies.

Ms. Kapunan. In all of these acknowledgment receipts that you have seen or saw yesterday?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Is it the same Baccay that certified as to these photocopies being certified true copies?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Your Honor, with that, we will proceed where we left off yesterday, Your Honor.

The Presiding Officer. Yes, I believe you were able to identify already the checks and made the witness identify the checks already for the first, second, and third quarter, Counsel, if I am not mistaken.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. You may proceed, Counsel.

Ms. Kapunan. Yesterday, Mr. Witness, we had identified and you had confirmed certain LANDBANK checks. We will now go to disbursement checks, which you said—disbursement vouchers, which you said were among the documents submitted by the Office of the Vice President to liquidate—to allegedly liquidate her confidential funds. If shown to you, Mr. Witness, three disbursement vouchers. And, again, with the kind permission of the Court and for easy reference of the honorable Impeachment judges, on screen, and if you please check this copy being shown to you, these are stipulated documents, Your Honor, and common exhibits of both the Prosecution and the Defense.

For the Prosecution, there is a disbursement voucher dated January 31, 2023, Exhibit P-I-10-b, shown on the screen. Likewise, there is a disbursement voucher dated April 10, 2023, Prosecution's Exhibit P-I-10-c, and likewise the Defense's, exhibit. And lastly, disbursement voucher dated July 13, 2023, Prosecution's Exhibit P-I-10-d.

Mr. Witness, in our—

The Presiding Officer. With the indulgence of Counsel, just for the record, the same pieces of evidence identified by the Counsel for the Panel of Prosecutors are also marked respectively as D-I-33-OVP, D-I-57-OVP, and D-I-82-OVP, for the Respondent.

Counsel may proceed.

Ms. Kapunan. Thank you, Your Honor.

Now, Mr. Witness, *sinabi mo kahapon na itong mga* disbursement vouchers *ay isinabmit* (submit) *ng* Vice President *mismo, ng* office *niya.*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Pakisabi sa atin, ano ba ang* significance *nitong mga* disbursement vouchers *na nakikita natin sa* screen?

Mr. Wamil. *Ang* significance *po ng* disbursement voucher *na ito, ito po kasi iyong mag-i-*initiate *noong kanilang pag-*process *noong* cash advance. *At dito rin po nagse-*certify *iyong* various signatories *noong* disbursement voucher.

Ms. Kapunan. *Ang* disbursement voucher, *sinabi mo, dito nag-uumpisa ang proseso*?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Anong proseso iyon*?

Mr. Wamil. *Ng kanilang pag-*withdraw *po ng kanilang* cash advance for the confidential fund.

Ms. Kapunan. Withdrawal *ng* cash advance *para saang* periods? There are three disbursement vouchers shown on the screen and which you had identified. For clarity, *ano ang mga* periods *na*

kino-cover *nitong* disbursement vouchers *na ito*?

Mr. Wamil. Based on these disbursement vouchers *po*, *ang* period covered *ay iyong* first DV, first quarter of 2023; *iyong* second DV, second quarter of 2023; *at iyong* third DV *po ay* third quarter of 2023.

Ms. Kapunan. So, covered *ang tatlong* quarters *ng* confidential funds.

Mr. Wamil. Based on these documents *po*.

Ms. Kapunan. Based on these documents.

We go now to another set. There is a signature here. Here in the middle, there appears a signature being flashed on the screen. *Nakalagay:* "Certified expense, cash advance necessary, lawful and incurred under my direct supervision." You confirm, Mr. Witness?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Whose signature is this, if you know?

Mr. Wamil. This is the signature *po* of the Vice President Sara Duterte.

Ms. Kapunan. And why do you know that this is her signature?

Mr. Wamil. Because the Office of the Vice President submitted *po* the specimen signatures of the signatories of their documents and included in that submission *po* is the specimen signature of the Vice President, and her signature *po* on that specimen signature is the same *po* with her signature on this document.

Ms. Kapunan. Okay. *Nakikita natin iyong tatlong* signature *ng* Vice President *sa* disbursement vouchers *na iyan*. What is the significance of her signature in these three disbursement vouchers, *kung masasabi mo*?

Mr. Wamil. Based on these documents *po, sinertify* (certify) *ni* Vice President *na iyong kaniyang* cash advances *ay kailangan, naaayon sa batas, at na*-incur *po* under her direct supervision.

Ms. Kapunan. And *ano ang* observations *mo dito sa tatlong* disbursement vouchers *na ito?*

Mr. Wamil. With respect *lang po doon sa* disbursement voucher for the third quarter of 2023, *hindi po napirmahan iyong* Box E, which is the receipt of payment portion.

Ms. Kapunan. *Anong* significance *ng* observation *mo na ito?*

Mr. Wamil. *Ito po kasi iyong patunay na na*-receive, *kung sino man po iyong* payee *noong tseke, iyong* payment.

Ms. Kapunan. *At sa pag*-evaluate *mo nitong* disbursement vouchers *na ito, ito ba ay* compliant *sa* joint circular *na sinabi mo kahapon*?

Mr. Wamil. Based on my evaluation *po, wala naman po akong nakitang* findings *bukod doon sa walang* signature iyong Box E of the third quarter disbursement voucher.

Ms. Kapunan. *Okay. Punta naman tayo sa* next set of documents. *Tatlo na naman ito* for the three periods that you mentioned.

Showing to you on the screen, and please go over the documents being presented by Attorney Peña, there is a liquidation report dated March 29, 2023, Prosecution's Exhibit P-I-9-b; a liquidation report dated July 11, 2023, which is Prosecution's Exhibit P-I-9-c; and a liquidation report dated October 23, 2023, Prosecution's Exhibit P-I-9-d. A common exhibit stipulated by Counsel for the Respondent yesterday, Your Honor.

The Presiding Officer. Again, with the indulgence of Counsel for the Panel of Prosecutors, for the record and for the easy reference of Senator-Judges, the three documents referred to by Attorney Kapunan respectively are marked as well by the Respondent as D-I-30-OVP, D-1-55-OVP, D-1-80-OVP. Do you confirm, Counsel?

Mr. Poa. I confirm, Your Honor.

The Presiding Officer. Counsel for the Panel of Prosecutors, Attorney Kapunan, you may proceed.

Ms. Kapunan. Thank you, Your Honor.

In the middle of these three liquidation reports, there appears to be an indication "certified purpose of cash advance duly accomplished." You confirm that, Mr. Witness?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. And there is a signature again appearing on top. There is a signature appearing thereat. Whose signature is this?

Mr. Wamil. This is the signature *po* of the Vice President Sara Duterte.

Ms. Kapunan. And you are familiar with this for the same reason, Mr. Witness?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Now what is the significance of the statement "certified purpose of cash advance duly accomplished" with the signature of the Vice President appearing in all of these certifications?

Mr. Wamil. Based on these documents *po, ang* significance *po noon ay sinertify* (certify) *po ni* Vice President *na iyong* purpose *noong kanilang* cash advances *ay na*-accomplish *po noong* agency.

Ms. Kapunan. And any observations as regards these three documents?

Mr. Wamil. *Wala naman po akong nakitang* findings about these liquidation reports *po.*

Ms. Kapunan. Just for purposes of clarity, *itong* three documents are similar to the three periods—the first quarter, the second quarter, and the third quarter months—that you earlier mentioned, Mr. Witness?

Mr. Wamil. Can you repeat the question *po,* Ma'am?

Ms. Kapunan. Okay. *Itong tatlong dokumento na nakikita mo diyan, para saang* period *ito*?

Mr. Wamil. Based on these liquidation reports *po, iyong* first liquidation report, *ang* period covered *ay* February 6 to March 29, 2023. *Iyong* second liquidation report *po ay* April 25 to June 30, 2023; *at iyong* third liquidation report *po ay* July 14 to September 30, 2023.

Ms. Kapunan. Okay. *Para maalala natin,* to remind us, Mr. Witness, for these three quarters of the Office of the Vice President for which she submitted liquidation reports, *magkano ang* amount *ng* confidential fund per quarter?

Mr. Wamil. Based on these documents *po, ang* amount *ng kanilang* quarterly cash advance *ay* P125 million per quarter.

Ms. Kapunan. *Ito ba ay* fixed amount?

Mr. Wamil. Based on these documents *po*, yes, Ma'am.

Ms. Kapunan. *At ito ba ay winidrown* (withdrawn) *nang buo*?

Mr. Wamil. Based on these documents *po*, yes *po.*

Ms. Kapunan. *Punta naman tayo sa* another three sets of documents. Shown on the screen for easy reference and document being shown to the witness to refresh his memory. We have accomplishment report dated March 30, 2023, Prosecution's Exhibit P-I-7-B. Likewise, an accomplishment report dated July 11, 2023, Prosecution's Exhibit P-I-7-C; and accomplishment report dated October 9, 2023, Prosecution's Exhibit P-I-7-D. Likewise, Your Honors, stipulated documents, common exhibits both for the Prosecution and the Respondent or Defense.

The Presiding Officer. Counsel for the Respondent, would you like to identify for the record the counterpart markings on the part of the Respondent?

Mr. Poa. Yes, Your Honors. On the part of the Respondent—

The Presiding Officer. Respectively?

Mr. Poa. Yes, Your Honors. These are marked as Exhibit D-I-74-OVP, D-I-50-OVP, and D-I-99-OVP, Your Honor, for the record. Sorry if—the first one is actually D-I-50-OVP; the second one would be D-I-74-OVP; and the third one would be D-I-99-OVP, for the record, Your Honor.

The Presiding Officer. Counsel, D-I-50-DE, with respect to the 3-30-23 accomplishment report? Not D-I-21-DE?

Mr. Poa. For the first quarter, Your Honors? Sorry, if you may repeat.

The Presiding Officer. Yes, accomplishment report.

Mr. Poa. For first quarter, it's D-I-50-OVP, not DE, Your Honor.

The Presiding Officer. Dash (-) OVP.

Clerk of Court is instructed to kindly correct our records if, at all, it is different from what the Counsel for the Respondent manifested. Counsel for the Panel of Prosecutors, Attorney Kapunan, you may proceed, Ma'am.

Ms. Kapunan. Thank you, Your Honor.

Now, Mr. Witness, for purposes—*para malinawan tayo, ano iyong mga* periods *na kinober* (cover) *ng tatlong* accomplishment reports *na ito*?

Mr. Wamil. *Iyong* first accomplishment report *po, ang nakalagay po na* period covered *ay* February 6 to March 29, 2023; *iyong* second accomplishment report *po, ang nakalagay na* period *ay* April 25 to June 30, 2023; *at iyong pangatlo po,* July 14 to September 30, 2023.

Ms. Kapunan. So, *tatlong* quarters *ng* Office of the Vice President, *tama*?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Okay. *Mayroon dito*, common to all of these exhibits, flashed on the screen, is the phrase "Approved by." And there is a signature, there is a signature there. Whose signature is this?

Mr. Wamil. This is the signature *po* of the Vice President Sara Duterte.

Ms. Kapunan. Familiar to you for the same reason, Mr. Witness?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. And *ano ang ibig sabihin ng nakalagay diyan*, "Approved by," *at pinirmahan ng* Vice President *sa tatlong dokumentong ito*?

Mr. Wamil. *Ang ibig sabihin po nito ay in*-approve *niya kung ano man po iyong* contents *noong kanilang* quarterly accomplishment reports.

Ms. Kapunan. *Na*-approve *ng* Vice President *mismo*?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Now, for our appreciation, *punta ngayon tayo sa* first quarter. *Ano ang* observations *mo dito sa nakikita mong* first quarter accomplishment report?

Mr. Wamil. Based on this first quarter accomplishment report, *mayroon pong dalawang* items *dito na hindi kasama doon sa* allowable confidential expenses under item 4.8 of the Joint Circular 2015-01.

Ms. Kapunan. *Anong ibig sabihin ng "hindi* allowable"? *Bawal*? *Bawal ba*?

Mr. Wamil. *Opo, kasi iyong listahan po noong* allowable confidential expenses under 4.8 *ng* joint circular *ay* exclusive. *So, kapag hindi po kasama doon, hindi po puwedeng paggamitan ng kanilang* confidential fund.

Ms. Kapunan. Aside from *itong sinasabi mong bawal na paggamit ng* confidential fund appearing in this document, *mayroon ka pa bang ibang* observation?

Mr. Wamil. *Mayroon din pong* line item for the payment of reward under item B *po noong kanilang* actual outcome and accomplishment *at wala po silang sinabmit* (submit) *na* any document evidencing the success of the information gathering or surveillance activities on account of the information given by the informer as required *po* under item 4.8.5 of the joint circular.

Ms. Kapunan. So, *itong nilalagay diyan ng* payment of reward, *ang sinasabi mo,* Mr. Witness, based on the joint circular, *ay* violation *ba ito*?

Mr. Wamil. Yes, Ma'am, that is a violation *po*.

Ms. Kapunan. *Bakit ulit* violation *itong nakalagay diyan*?

Mr. Wamil. Violation *po siya* since *hindi po siya* compliant *doon sa* conditions *noong* payment of reward which is *iyong dapat mayroon po siyang* supporting document evidencing the success of the information gathering or surveillance activities on account *po noong* information given by the informer.

Ms. Kapunan. *Sa lahat ng mga* liquidation documents *na binigay sa iyo or sinabmit* (submit) *sa* office *ng* COA-ICFAO, *wala bang* any *dokumento na nagpapatunay na ang* rewards *na binigay sa* informant *ay nagresult ng* successful activity?

Mr. Wamil. Based on their submissions *po, wala po*, Ma'am.

Ms. Kapunan. *Mayroon pa bang* observation *dito*?

Mr. Wamil. *Wala na po.*

Ms. Kapunan. *Punta naman tayo sa* accomplishment report *ng* second quarter, Exhibit P-I-7-c. Any observations? *Ano naman ang masasabi mo dito sa* accomplishment report *na in*-approve *mismo ng* Vice President Sara Duterte?

Mr. Wamil. *Katulad po noong naunang* accomplishment report, *mayroon din po silang* line items for provision of medical and food aid *at* payments of incentive or traveling relative to the confidential operations *na hindi po* among the allowable confidential expenses under item 4.8 of the Joint Circular 2015-01.

Ms. Kapunan. Okay. *Sinabi mo na mayroon nakalagay diyan* "medicines." *Bakit sinabi mo na bawal o hindi* allowed *ito sa* joint circular?

Mr. Wamil. *Dahil hindi po siya kasama doon sa* exclusive list of allowable confidential expenses under item 4.8 *po*.

Ms. Kapunan. *Ano pa ang na*-observe *mo dito*?

Mr. Wamil. *Mayroon din pong* line item for the payment of reward for P12 million, *pero hindi po siya suportado ng* any document evidencing—

Mr. Poa. Objection, Your Honor. Objection. I beg the indulgence of the—

The Presiding Officer. What is the objection of Counsel?

Mr. Poa. Your Honor, I gave some leeway earlier to the witness, but we move to strike out the witness—strike out the answer of the witness as far as the payment of reward is concerned. *Kasi, ang pinag-uusapan lang naman natin dito,* on its face, *kung mayroong mali sa* utilization of confidential intelligence funds in terms of the accomplishment report. He is now going into the findings which is not part and parcel of this form, which is the accomplishment report, Your Honor. So—

The Presiding Officer. Not yet part of it.

Mr. Poa. Not yet. So, what I am saying is the payment of reward, by itself, is not a violation—indicating the payment of reward here by itself is not a violation of the joint circular, Your Honor.

The Presiding Officer. Because we are not yet, if at all, at the AOM level ...

Mr. Poa. Exactly, Your Honor.

The Presiding Officer. ... and/or notices ...

Kindly reform, Counsel. Objection sustained.

Ms. Kapunan. *Ito bang* payment of rewards *ay kasama diyan sa tinatawag na* allowable expense *ng* confidential funds?

Mr. Wamil. Based on item 4.8 *po*, yes *po,* subject to the three conditions, as enumerated *po*.

Ms. Kapunan. Okay. *Ano itong* three conditions?

Mr. Wamil. Under item 4.8.5 of the joint circular, payment of rewards must be made to non-employees of the—informers who must be non-employees of the agency concerned, subject first to the approval of the head of the agency; second, to the submission of documents evidencing the success of the information gathering or surveillance activities on account given by the informer; and thirdly *po, dapat* it must be directly related to the confidential operations of the concerned agency.

Ms. Kapunan. *At sa mga* requirements *na sinabi mo, eh* compliant *ba ang* Office of the Vice President?

Mr. Wamil. Based on their submissions *po*, *hindi po sila nag*-submit *ng* any document evidencing the success *po* of the information gathering or surveillance activities on account of the information given by the informer.

Ms. Kapunan. Before we proceed to the third quarter and your further observations *dito sa* second quarter, *magkano ba ang sinabi na* amount *na ginamit sa* confidential funds *para sa* medicines?

Mr. Wamil. Can you repeat the question *po*? What quarter *po*?

Ms. Kapunan. Okay. *Magkano ba*, if you know—*kasi ikaw ang nag*-evaluate—*magkano ba ang ginastos para sa* medicines?

Mr. Wamil. For what quarter *po,* Ma'am? Sorry.

Ms. Kapunan. For the second quarter.

Mr. Wamil. For the second quarter. Based on this accomplishment report *po*, *iyong* provision of medical and food aid *ay nagkaka*-amount *po ng* P40 million.

Ms. Kapunan. *Magkano ulit?*

Mr. Wamil. Based *po* on this accomplishment report, *iyong* provision of medical and food aid *ay* P40 million *po iyong* amount.

Ms. Kapunan. *Sa* first quarter *naman. Mayroon bang* entry *diyan na nakalagay* medicines?

Mr. Wamil. *Mayroon pong* entry *dito* for provision of medical and food aid for P40 million *po.*

Ms. Kapunan. P40 million—

Mr. Wamil. P42 million.

Ms. Kapunan. P42 million *ang nakalagay diyan ngayon.*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Sa* accomplishment report *na iyan*, *mayroon bang in*-attach *ang* Office of the Vice President, first and second quarters *na in*-identify *mo*, *mayroon ba siyang in*-attach *na mga dokumento na nagpapatunay na ginastos talaga iyong* P42 million *na iyan* for the first quarter, and 10 million *na iyan* for the second quarter for medicines alone, Mr. Witness? *Mayroon bang* attachment *itong* accomplishment report *na sinabmit* (submit)?

Mr. Wamil. *Wala po silang in*-attach *na* any document *po* supporting *iyong kanilang* payment for medicine.

Ms. Kapunan. Earlier, *minention* (mention) *mo, mayroon ring gastos* for traveling. *Magkano naman iyon*, Mr. Witness?

Mr. Wamil. For what quarter *po,* Ma'am?

Ms. Kapunan. For the first quarter *muna.*

Mr. Wamil. For the first quarter *po, iyong kanilang* payment of incentives or traveling relative to confidential operations *ay* P10 million *po.*

Ms. Kapunan. P10 million. *At* again, *tanong ko, sa* expense *na* P10 million *na iyan* for traveling expenses, *mayroon bang in*-attach *na mga* annexes *diyan para i*-explain *papaano ginastos sa* travel *ang* P10 million? *May mga* attachments *ba iyong* accomplishment report *na iyon?*

Mr. Wamil. *Wala po silang in*-attach.

Ms. Kapunan. *Hindi na*-explain *itong* P10 million, Mr. Witness? *Walang* official receipts attached? *Mayroon ba?*

Mr. Wamil. *Wala pong* official receipts *na* attached.

Ms. Kapunan. Any other observation *sa* second quarter?

Mr. Wamil. Same *lang po* with the first quarter *iyong* findings *po dito.*

Ms. Kapunan. *Sa* third quarter *naman po tayo pumunta*, Exhibit P-I-7-d. What are your observations? *Ano naman ang masasabi mo dito sa* Accomplishment Report *ng* Vice President?

Mr. Wamil. *Mayroon din po silang* payment of reward *dito na* worth P35 million. *Pero wala po silang in*-attach *na* any document evidencing the success of the information gathering or surveillance activities on account of the information given by the informer *po.*

Ms. Kapunan. Okay. *Sinabi mo na walang sinabmit* (submit) *na ebidensya. Wala bang naka*-attach *dito sa* Accomplishment Report?

Mr. Wamil. *Wala po*, Ma'am.

Ms. Kapunan. Okay. *Walang* report on success of the surveillance activity?

Mr. Wamil. *Wala po.*

Ms. Kapunan. And *sa pagkaalam mo*, and based on your evaluation of the provisions of the Joint Circular, compliance audit *ito*, compliant *ba ito*?

Mr. Wamil. *Hindi po siya* compliant, Ma'am.

Ms. Kapunan. *Bakit*, Mr. Witness?

Mr. Wamil. *Dahil wala nga pong* supporting document *po iyong kanilang* payment of rewards as required under item 4.8.5 of the Joint Circular.

Ms. Kapunan. *Sinabi mo* 4.8 *ng* Joint Circular. *Ito ba iyong pinakita mo sa* Impeachment Court *kahapon*? *Iyong* 4.8 *na iyan. Iyong* provision?

Mr. Wamil. *Isa po siya sa ipinakita kahapon.*

Ms. Kapunan. Okay. *Ngayon, magkano naman*? *Magkano iyong* item *na iyan sa* third quarter report?

Mr. Wamil. For the third quarter *po, ang* amount *noong kanilang* payment of rewards *ay* P35 million.

Ms. Kapunan. Thirty-five million pesos *para sa isang* quarter *lang*?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Para sa* third quarter. Thank you, Mr. Witness.

Punta naman tayo sa next set of documents *na sinabmit* (submit) *rin ng* Office of the Vice President *para i*-liquidate *iyong kaniyang* confidential funds for the first, second, and third quarter. I refer you now—flashed on the screen and being shown to you are certifications submitted by the Office of the Vice President.

Unang-una, certification of the Office of the Vice President dated March 30, 2023, Exhibit P-I-6-b; *pangalawa*, OVP certification dated July 11, 2023, which is Prosecution's Exhibit P-I-6-c; *at pangatlo*, OVP certification dated October 9, 2023, Exhibit P-I-6-d for the Prosecution, stipulated upon by the Respondent and likewise part of their defense exhibits.

Mr. Poa. Yes, we confirm, Your Honor, and we would like to manifest that for the first quarter certification, that is marked as Exhibit D-I-34-OVP; second quarter, that is Exhibit D-I-58-OVP; and for the third quarter, it is D-I-83-OVP for the Defense, Your Honor.

The Presiding Officer. And your documents are certified true copies, Counsel for Respondent?

Mr. Poa. That is correct, Your Honor.

The Presiding Officer. Counsel for the Panel of Prosecutors may proceed.

Ms. Kapunan. Thank you, Your Honor.

Now, please look at these certifications. *Mayroong nakalagay diyan sa* bottom *ng* page, "Attested." *Anong ibig sabihin ng* "Attested"?

Mr. Wamil. *Ang ibig sabihin po ng* "Attested" *ay binerifay* (verify) *at kinonfirm* (confirm) *po* as true *noong* signatory *dito iyong* contents *noong* certification.

Ms. Kapunan. *At sino naman ang* signatory *na nakikita natin sa dokumentong ito*?

Mr. Wamil. Based on this certification *po, si Vice President Sara Duterte po.*

Ms. Kapunan. *At siya mismo ang nag*-attest *na tama lahat ang nakalagay diyan*?

Mr. Wamil. Based on these documents *po*, yes, Ma'am.

Ms. Kapunan. Okay. And you are familiar with the signature for the same reason, Mr. Witness?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Ano naman ang mga* observations *ang masasabi mo tungkol sa tatlong dokumentong ito?* Incidentally, Mr. Witness, what periods did this cover, again, for the record?

Mr. Wamil. Based on their submissions *po,* for the first quarter, *iyong* February 22—*ay,* February 6 to March 29, 2023; for the second quarter, April 25 to June 30, 2023; and for the third quarter, July 14 to September 30, 2023 *po.*

Ms. Kapunan. *Ano naman ang masasabi mo, ano naman ang* observations *mo sa tatlong dokumentong ito?*

Mr. Wamil. Since these are *pro forma* documents *po, wala naman po akong na*-note *na* observations with these certifications.

Ms. Kapunan. *Anong ibig sabihin ng* pro forma? *Parang* copy-paste?

Mr. Wamil. *Naka*-attach *po siya* as annex *doon sa* Joint Circular 2015-01.

Ms. Kapunan. Okay. *Naka*-attach *sa* Joint Circular *at iyon ang isinabmit* (submit) *nila?*

Mr. Wamil. *Naka*-annex *po iyong* format.

Ms. Kapunan. *Ang tawag doon ay*?

Mr. Wamil. Pro forma *po. Naka*-annex *iyong* format *doon sa* Joint Circular 2015-01.

Ms. Kapunan. *Ang tawag ko doon,* copy-paste, *na* copy-paste. Anyway—

Mr. Poa. Your Honor, we—again, with all due respect to opposing Counsel, I would like to object to that characterization.

The Presiding Officer. Sustained. Sustained, Counsel.

Ms. Kapunan. I withdraw, Your Honor. I just could not resist myself.

The Presiding Officer. Sustained. Counsel may proceed.

Ms. Kapunan. Now, provisions of the Joint Circular. *Sinabi mo, ito iyong pinagbasehan mo ng mga* evaluation *mo ng mga* documents *na ito.* What, if any, are the violations that you observed based on the Joint Circular?

Mr. Wamil. May I clarify *po kung anong* document *po iyong pine-*pertain *ninyo*, Ma'am?

Ms. Kapunan. *Sa lahat ng dokumento.*

Mr. Wamil. *Sa lahat po ng dokumento.* Based on—for what quarter *po?* Sorry.

Ms. Kapunan. For all the quarters.

Mr. Wamil. For all the quarters. *Iyong* first and second quarter *po kasi, magkasama sa isang* AOM *lang.* And then *iyong* third quarter *ay naka-*separate *po iyong* AOM.

Ms. Kapunan. So, *punta muna tayo sa* first and—*sinasabi mo,* Mr. Witness, *na iyong* first and second quarter *ay isa lang ang na-*issue *na* AOM. *Ano itong ibig sabihin ulit ng* AOM?

Mr. Wamil. Audit Observation Memorandum *po.*

Ms. Kapunan. And?

Mr. Wamil. Based on the Joint Circular 2015-01, *iyong* Audit Observation Memorandum *po ay iyong* written notification to the agency informing them of the deficiencies *po* noted during the audit, and requiring them to submit an explanation or the documents being sought *po doon sa* AOM, or both.

Ms. Kapunan. Okay. Under the circular, this Joint Circular that you mentioned, *ito bang* Audit Observation Memorandum, *kailan ini-*issue *ito?*

Mr. Wamil. *Ini-*issue *po siya* upon evaluation *po noong* auditor *noong* documents *at may na-*note *po siyang* findings based on the evaluation *po.*

Ms. Kapunan. Okay. *Para mayroon tayong kaunting* background, *ano, kasi kahapon mayroon ring na-*stipulate *ang* Respondent *at ang* Prosecution *ng mga* Notice of Suspension *at* Notice of Disallowance.

For the better appreciation of this Honorable Court, *paki-*educate *kami, pakisabi nga ano'ng* difference *ng* AOM (Audit Observation Memorandum), *pagkatapos iyong* Notice of Suspension, *at pagkatapos iyong* Notice of Disallowance. *Ano ang mga pagkakaiba nitong tatlo?*

Mr. Wamil. If I am to start *po* with the definitions *po* based on the Joint Circular, *katulad po noong na-*define *ko kanina sa* AOM, it is a written notification to the agency concerned of the deficiencies noted during the audit, and requiring them to submit an explanation *po* or the documents being sought, or both *po.*

Ms. Kapunan. Okay.

Mr. Wamil. *At ang* agency *po ay mayroong* 15 days from the receipt of the AOM within which to submit their comments, justifications, or documents *po* as required *po* in the AOM.

Ms. Kapunan. Okay. So, *pagkatapos ng* issuance *ng isang* Audit Observation Memorandum, *ang mga* subject *ng* audit *ay binibigyan ng* 15 days *para mag-*submit *ng mga dokumento.*

Mr. Wamil. Based *po doon sa* Rules and Regulations on Settlement of Accounts *po ng* COA. Yes, Ma'am.

Ms. Kapunan. *Paano kapag may isinabmit* (submit) *na dokumento at hindi pa rin sapat* or *tama* or insufficient or *may* discrepancy, *anong nangyayari?*

Mr. Wamil. *Kapag may sinubmit* (submit) *po na* document *at* based on the evaluation of the auditor *hindi pa rin sapat iyong* document *na iyon,* and that is the time *po na mag-i-*issue *na po ng* Notice of Suspension.

Ms. Kapunan. *Anong* definition of "Notice of Suspension" *sa* Joint Circular?

Mr. Wamil. Under the Joint Circular *po, iyong* "Notice of Suspension" is a written notification to the agency head and the accountant, informing them of the temporary disallowance *po noong*

disbursement *sa* audit because it appears that the disbursement is irregular, illegal, or improper, and requiring them to submit their justifications or the documents *po* being sought in the AOM, or both.

Ms. Kapunan. *Sinabi mo,* Mr. Witness, *para maintindihan natin, ito ay* temporary.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Based on findings *na* irregular. *Ano ba ang* irregular? *Ano ibig sabihin ng* "irregular"?

Mr. Wamil. "Irregular," based on COA circulars *po, ang* irregular disbursement *ay iyong mga* disbursement *na hindi umaayon o hindi nagko*-comply *doon sa* requirements *ng mga* COA issuances.

Ms. Kapunan. Okay. *Sa* Filipino, *ang tawag dito ay* irregular *pa rin, tama? Itong* illegal, *ano ibig sabihin ng* "illegal"?

Mr. Wamil. *Kapag sinabi pong* "illegal," *iyong* disbursement *po ay hindi nagko*-comply *doon sa* applicable laws.

Ms. Kapunan. *At kung sinabi mong* "improper"?

Mr. Wamil. *Kapag* "improper" *naman po, ang ibig sabihin iyong* expenses *ay* either unnecessary, excessive, extravagant, or unconscionable *po.*

Ms. Kapunan. So *'pag nagbigay kayo ng* Notice of Suspension, *ito ay nagpapahayag*—this means, *ang* significance *nito ay na*-observe *ninyo, ikaw, sa* audit findings *mo na ito ay* irregular, illegal, or improper.

Mr. Poa. Leading, Your Honor. Objection.

The Presiding Officer. Kindly reform, Counsel.

Ms. Kapunan. I will go to the next question.

'Pag hindi na-comply *ang* Notice of Suspension, what action, if any, is taken by your office?

Mr. Wamil. *Kapag hindi po na*-comply *iyong* Notice of Suspension, then that is the time *po na mag-i*-issue *na kami ng* Notice of Disallowance.

Ms. Kapunan. *Ano naman itong* "Notice of Disallowance"?

Mr. Wamil. Based on the Joint Circular *po, iyong* Notice of Disallowance *ay iyong* written notification to the agency head and the accountant informing them of the disallowance *noong* disbursement and requiring them to restitute the amount *po noong* disbursement because *iyong* disbursement *ay* illegal, improper, or irregular.

Ms. Kapunan. So, Mr. Witness, whether *tinatawag mo itong* AOM or Audit Observation Memorandum or whether Notice of Suspension or whether Notice of Disallowance, in these three stages *nabibigyan ng* opportunity *ang ino*-audit *na* agency *para mag*-comply. *Iyon po ba ang ibig sabihin ng* explanation *mo?*

Mr. Wamil. *Kapag sa* AOM *po at saka* Notice of Suspension, yes. *Binibigyan po sila ng* opportunity *para mag*-comply. *Pero kapag* ND *na po kasi, 'pag* Notice of Disallowance, *ang tanging* remedy *na lang nila* is to settle the amount or to appeal with the Commission Proper.

Ms. Kapunan. Okay. Let us go now to the issue of the Office of the Vice President. Earlier, you said AOMs were issued to the Office of the Vice President, correct?

Now, specifically, let us go now to the first and second quarter of 2023. Showing to you, and if shown to you, and flashed on the screen, would you be able to identify the same?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Your Honor, please. For purposes of identification, this, again, is a stipulated common exhibit. This AOM dated February 1, 2024, corresponding to the first and second quarters have been identified as Exhibit P-I-12-e for the Prosecution.

Mr. Poa. Thank you, Your Honor.

On the part of the Defense, this was pre-marked as D-I-105-OVP for the information of the Honorable Court.

The Presiding Officer. Noted.

Attorney Kapunan, you may proceed.

Ms. Kapunan. Please look at this AOM and refresh your memory. What, Mr. Witness, did you observe from this AOM?

Mr. Wamil. *Iyong* findings *po* or observations *namin, una po, hindi po nag*-submit *ng* documentary evidence of payment *si* OVP for the first and second quarters of 2023.

Pangalawa po, based on their Accomplishment Report, *mayroon kasing nakalagay* "as payment of rewards," *pero wala pong sinabmit* (submit) *si* OVP *na* any document evidencing the success *po*, which is in violation of the Item 4.8.5 of the Joint Circular.

Ms. Kapunan. Your Honor, for the better appreciation, Your Honor, and with your permission, this is being flashed on the screen, the findings made are boxed in red, Your Honor. So, *iyong* second finding *mo, una, ulitin natin.*

Mr. Wamil. *Iyong una po ay walang sinabmit* (submit) *na* documentary evidence of payment *si* OVP for the first and second quarter of 2023.

Ms. Kapunan. *Ano pa?*

Mr. Wamil. *Pangalawa po, dahil may* line item for the payment of rewards *sa kanilang* Accomplishment Report, *wala po silang sinabmit* (submit) *na* any document evidencing the success of the information-gathering or surveillance activities on account of the information given by the informer in violation *po noong* Item 4.8.5 of the Joint Circular.

Ms. Kapunan. *Mayroong mga*—before you go to your next observation, Mr. Witness, *mayroong mga* amounts stated *diyan.* For the record, can you read these amounts and what periods they correspond to in terms of payment of rewards?

Mr. Wamil. Based on this AOM *po, iyong* P15 million *ay binayad* as payment of reward *noong* February 6 to March 29, 2023, *at iyong* P12 million *naman po ay binayad* as reward *noong* April 25 to June 30, 2023.

Ms. Kapunan. *Ang nakalagay dito, nakalagay* "non-compliant with item 4.8.5.B of the Joint Circular." Why is this non-compliant based on your submissions in your AOM?

Mr. Wamil. *Iyong* item 4.8.5.B *po kasi, iyon iyong* documentary evidence *o iyong* document evidencing the success of the information-gathering or surveillance activities. *Pero* since *wala po silang sinabmit* (submit) *na* document *na iyon, hindi po nag*-comply *iyong kanilang* payment of rewards *doon sa* requirements *ng* Joint Circular.

Ms. Kapunan. *Para maintindihan natin, kasi medyo* technical *ito, 'no? Ano iyong* evidence of success? *Ano ang kino*-consider *ng* office *mo na* evidence of success?

Mr. Wamil. Ma'am, actually *walang*—based *doon po sa* Joint Circular, *walang* any specific document *na na*-mention. *Pero kasi ang tinitingnan po namin* is *dapat mayroong* causal link *iyong* surveillance– *iyong* successful surveillance activity or information-gathering *at saka iyong* information given by the informer.

Ms. Kapunan. *Hindi ba* confidential *itong* information *na nire*-require *ninyo?* Confidential *ba ito, iyong tinatawag mo na* causal, cause *at saka* effect?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Hindi ba iyan*—Is that confidential information?

Mr. Wamil. Since *iyon po iyong* requirement *noong* Joint Circular, *kailangan po nilang i*-comply *po.*

Ms. Kapunan. Necessary *ba ang—Ano ang*—No, I will reform. Next question, Mr. Witness. There is a box here in paragraph three, what is this all about?

Mr. Wamil. What box *po*? The one being shown?

Ms. Kapunan. *Sa* report. *Ano ang nakalagay dito? Nakalagay sa* paragraph three that the amount with reference to medicine and food aid. Please look at your notes and tell us the significance of these findings.

Mr. Wamil. *Ang nakalagay po dito sa* number three *na mayroong* items for the provision of medical and food aid *at* payment of incentives for traveling relative to the confidential operations *noong* agency *doon sa kanilang* first and second quarter Accomplishment Reports.

Ms. Kapunan. Sige. *Mayroong mga* amounts indicated *dito, pakibasa.*

Mr. Wamil. Yes, Ma'am. For the Accomplishment Report for the period February 6 to March 29, 2023—

Ms. Kapunan. *Magkano ito?*

Mr. Wamil. *Sa* provision of medical and food aid *po ay ang nagastos nila ay* P42 million. *Tapos sa* Accomplishment Report for April 25 to June 30, 2023, *'yung nagastos po nila* for the provision of medical and food aid *ay* P40 million *po.*

Ms. Kapunan. So, *ang* total *nito,* Mr. Witness, *para sa* period *na ito, ay* P42 million, plus P40 million?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. P82 million, Mr. Witness?

Mr. Wamil. Based on their submission *po,* yes, Ma'am, 82.

Ms. Kapunan. And based on their submissions, did they also attach to their submissions any documents showing or proving payments for medical supplies or food supplies?

Mr. Wamil. *Wala po.*

Ms. Kapunan. Again, *mayroon pang ibang* figures *dito, pakibasa.* And what are they for?

Mr. Wamil. *Iyong isa naman po, 'yung* February 6 to March 29 period, P10 million *po 'yung binayad* for the payment of incentives or traveling relative to the confidential operations. *At* for the period *naman po na* April 25 to June 30, 2023, *may binayad po na* another P10 million for the payment of incentives or traveling relative to the confidential operations.

Ms. Kapunan. Okay. So, *sa binasa mo ang* total *nito ay* P20 million?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *At itong* P20 million *ba ay may kasamang mga resibo* or attachments *para patunayan na nagastos itong* P20 million *para sa* travel?

Mr. Wamil. Based on their submissions *po, wala pong in-*attach *si* OVP.

Ms. Kapunan. Okay. And *sa* last sentence, *ano itong* amount *na* P20 million?

Mr. Wamil. *Iyan po 'yung* total *po noong kanilang* payment of incentives or traveling relative to the confidential operations for the first and second quarter *po.*

Ms. Kapunan. Okay. *Ngayon, mayroon kang* conclusion *sa* last paragraph. Can you read it?

Mr. Wamil. "The provision of medical and food aid and payment of incentives or traveling relative to the confidential operations expenses do not fall among those enumerated under item 4.8 of the joint circular, thus, the same should not be charged against the confidential fund of the agency."

Ms. Kapunan. *At sinasabi mo ang* nature *ng listahan sa* joint circular *ay ano?*

Mr. Wamil. Exclusive *po.*

Ms. Kapunan. Exclusive. *Ano ang ibig sabihin ng* exclusive? *Bawal ang wala sa listahan. Tama ba iyon?*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Another box item is paragraph number 4. Please refer to your notes and as shown on the screen. *Anong* significance, if any, *nitong* finding *mo sa* AOM?

Mr. Wamil. Under number 4 *po, hindi po naka-*indicate *doon sa kanilang* physical and financial plan *'yung* specific confidential activities *na kanilang paggagamitan po noong kanilang pondo* in violation of the item 4.2 of the joint circular.

Ms. Kapunan. Okay. *Itong* physical and financial plan *ay* identified ito *at saka* stipulated document *ito. Tama?*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Okay. *Ngayon, ano ba dapat—'pag tinitingnan ang isang* physical and financial plan, a*no ba ang hinahanap diyan?*

Mr. Wamil. *Ang tinitingnan po na—*

Ms. Kapunan. *Kasama ba diyan? Sakop ba niyan ang* Christmas party?

Mr. Wamil. *Paulit po ng tanong.*

Ms. Kapunan. *Kasama ba sa* physical and financial plan *ang* Christmas party?

Mr. Wamil. *Iyong* agency *po ang makakapag-*answer *niyan.*

Ms. Kapunan. Okay. *Kasama ba diyan?*

Mr. Wamil. *Iyong* physical and financial plan *po kasi ay ginagamit nila* to support their allocation.

Ms. Kapunan. Okay. *Kasama ba diyan* tree planting?

Mr. Wamil. It is not—it is outside *po* my authority to answer that since agency *lang po ang makakasagot niyan.*

Ms. Kapunan. Okay. *Kasama ba diyan ang magbibigay ka ng* awards?

In the nature of your definition of confidential funds, are these activities considered confidential activities?

Mr. Poa. Asked and answered, Your Honors. It is beyond the witness's authority to determine.

Ms. Kapunan. If he knows, Your Honor.

The Presiding Officer. If he knows.

Ms. Kapunan. He is competent. He is a competent witness. He is the one who personally evaluated and he is also a lawyer.

The Presiding Officer. Witness may answer if he knows. Mr. Wamil, you may answer if you know.

Mr. Wamil. If I am to relate *po 'yung sinabi ninyo doon sa* item 4.8 of the joint circular, *hindi po kasama 'yung mga binanggit ninyo doon sa* allowable expenses *po ng* confidential fund.

Ms. Kapunan. Thank you, Mr. Witness.

Punta naman tayo sa-itong AOM (Audit Observation Memorandum), *ang* exhibit number *ay*—for the record—P-I-12-e.

Mr. Counsel for the Respondent, this is a common exhibit.

The Presiding Officer. Already stipulated and the counterpart exhibit marking by the Respondent was already given for the record.

Ms. Kapunan. After receiving—

Mr. Poa. Your Honor, may we just clarify if we are referring to the first quarter AOM?

The Presiding Officer. She is referring to the Respondent's D-I-105-OVP.

Mr. Poa. Thank you, Your Honor.

Ms. Kapunan. Your Honor, for clarity's sake, the first and second quarters are covered by only one audit observation memorandum, which this witness just testified on.

The Presiding Officer. Yes, Counsel. The Counsel for Respondent confirms that; the Presiding Officer confirms that as well.

Ms. Kapunan. What other liquidation documents, Mr. Witness, were submitted to you for the Office of the Vice President?

We now go to the third quarter. The findings on—Mr. Witness, what were your findings? Because this covered the first and second quarters. *Ano naman ang* findings *mo tungkol sa* third quarter *ng* Office of the Vice President?

Mr. Wamil. *Sa* third quarter cash advance and liquidation *po ng* Office of the Vice President, *ang naging* findings *po doon ay: una, hindi nag*-submit *si* Office of the Vice President *ng kanilang* documentary evidence of payments *para sa kanilang* third quarter liquidation, which is violation *po noong* item 4.12 of the joint circular. *Iyong kanilang* accomplishment report *ay mayroong* payment of reward, *pero hindi po siya* substantiated *ng* any document evidencing the success of the information-gathering or surveillance activities on account of the information given by the informer, which is in violation of item 4.8.5.B of the joint circular. *At pangatlo po—*

Your Honor, may I be allowed *po* to refer to the AOM for the complete enumeration *po* of the findings.

Ms. Kapunan. With the permission of the Presiding Officer, may the witness refer to his notes to refresh his memory?

Mr. Poa. Your Honor, may we just clarify on this matter. Just a brief—

The Presiding Officer. Yes, what is the comment of Counsel for Respondent?

Mr. Poa. Because yesterday, I remember that the witness was only in ICFAO until February 2024. Is that correct?

May we check the record if that is correct?

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Yes, 2014 to 2024. That is what he said.

Mr. Poa. Okay. So, this AOM for the third quarter was issued August 8, 2024, Your Honor. So, he is referring to something that he has no personal knowledge of?

The Presiding Officer. What month did you leave COA-ICFAO, Mr. Wamil?

Mr. Wamil. February of 2024 *po*.

Ms. Kapunan. Your Honor, please, this is preliminary. If we were allowed to continue with this questioning, Your Honor, that this witness will attest to the fact that he was the one—before he left, he drafted. He prepared a draft of an AOM for the third quarter. And if I may be allowed, maybe Counsel will see the relationship of my question to—

The Presiding Officer. Then, Witness, kindly not refer to an AOM. If, indeed, you prepared a draft as you will testify on later, you can refer to your notes, but not the AOM.

Mr. Wamil. My apologies *po,* Your Honor.

The Presiding Officer. Do you have notes pertaining to the draft you prepared pertaining to the supposed AOM issued after you left COA-ICFAO?

Mr. Wamil. I don't have my notes *po* with me. *Pero* I can give *po 'yung* the additional audit observation *po* based on my draft *po na isinabmit* (submit) *sa* ICFAO.

Mr. Poa. May we see the draft, Your Honor, before he gives his observations?

The Presiding Officer. Do you have a copy of the draft, Mr. Wamil?

Mr. Wamil. I do not have the copy of the draft *po* with me. *Nasa* file *po siya ng* ICFAO.

The Presiding Officer. Counsel, Attorney Kapunan, do you have a copy of the draft? Will you be marking it?

Ms. Kapunan. No, Your Honor, we are not marking a draft. We are just eliciting from this witness testimonial evidence that before he left, he did prepare a draft which he turned over to his successor in the position, Your Honor. And this will be testified to by our next witness, Your Honor.

The Presiding Officer. But the witness is not allowed by the Court to refer to the AOM issued after he already left the office. If he did not bring his notes, then he cannot refer to any other document while he is testifying.

Ms. Kapunan. We submit, Mr. Presiding Officer.

The Presiding Officer. Subject to those conditions, Counsel may proceed.

Ms. Kapunan. Your Honor, please, we have finished with the Office of the Vice President for the last quarter of 2022, the first, second, and third quarter and all the liquidation reports submitted by the Respondent Vice President to the COA-ICFAO office, Your Honor.

We will now go to the Department of Education.

SUSPENSION OF TRIAL

Upon request of Counsel for the Panel of Prosecutors, the trial was suspended.

It was 11:12 a.m.

RESUMPTION OF TRIAL

At 11:16 a.m., the trial was resumed.

DIRECT EXAMINATION OF THE WITNESS
(*Continuation*)

The Presiding Officer. Counsel for the Panel of Prosecutors, Attorney Kapunan, may proceed.

Ms. Kapunan. Thank you, Your Honor.

We now go to the Department of Education, and Mr. Witness, I will refer you to three quarters: quarter one, quarter two, and quarter three, for 2024.

Mr. Witness, again, to refresh your memory, what periods do these quarters cover? We are now talking about the Department of Education.

Mr. Wamil. Based on their submissions *po* to the ICFAO, *'yung* first quarter *po, ang* coverage *po noon ay* February 20 *to* March 30, 2023; *'yung* second quarter *po ay* April 20 to June 29, 2023; *at 'yung* third quarter *po ay* July 12 to September 29, 2023.

Ms. Kapunan. Okay. And the Department of Education, Mr. Witness, please confirm whether or not they submitted documents by way of liquidation for their confidential funds.

Mr. Wamil. Yes, Ma'am, they submitted *po.*

Ms. Kapunan. And can you refresh your memory, how much did the Department of Education receive by way of confidential funds for each quarter?

Mr. Wamil. *Ang kanilang* confidential fund *po* for each quarter *ay* P37.5 million.

Ms. Kapunan. Thirty-seven point five (37.5) million, a fixed amount?

Mr. Wamil. Yes, Ma'am, per quarter.

Ms. Kapunan. And were these amounts withdrawn in full?

Mr. Wamil. Yes, Ma'am, based on the documents *po na binigay nila sa amin.*

Ms. Kapunan. Let us now go to these documents that you said were submitted to your office. Who submitted these?

Mr. Wamil. The Department of Education *po.*

Ms. Kapunan. Okay. Now, if you are shown one of these documents, which is a physical financial plan for the first to the third quarter of 2023, previously marked as Exhibits P-I-18-a-3, P-I-18-a-b, and P-I-14-b. For easy reference, Your Honor, this document stipulated and common exhibit also with the Defense, Your Honor, is being shown to the witness and flashed on the screen.

Mr. Poa. Correct, Your Honor.

The Presiding Officer. On the part of the Respondent?

Mr. Poa. On the part of the Respondent, these are Exhibits D-I-20-DE; next is D-I-50 (five-zero)-DE; and D-1-74-DE.

The Presiding Officer. 74, not 79?

Mr. Poa. 74. 74, Your Honor.

The Presiding Officer. Okay. Counsel may proceed.

Ms. Kapunan. Mr. Witness, these documents that you are seeing now, there is an annotation "Approved by." What does "Approved by" mean?

Mr. Wamil. *Ang ibig sabihin po ng* "Approved by" *ay in-*approve *po noong* signatory *dito sa* box *na ito 'yung* contents of the physical and financial plan.

Ms. Kapunan. And this is in all three documents, Mr. Witness?

Mr. Wamil. Yes *po*, Ma'am.

Ms. Kapunan. Okay. There appears to be a signature in these three documents. Whose signature is this?

The Presiding Officer. Assisting Counsel for both parties may approach the witness and compare the documents they possess.

Ms. Kapunan. Please go over these documents and tell us whose signature is this.

Mr. Wamil. Signature *po ni Vice President Sara Duterte po.*

Ms. Kapunan. And you are familiar with this signature for the same reasons you stated, Mr. Witness?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Okay. What does a signature of the Secretary—and here, it is the signature of the Vice President, concurrently Secretary of Education, Sara Duterte. What does this signature attest to?

Mr. Wamil. *Katulad po ng nasabi ko kanina, 'yung* signature *niya po rito, ang ibig sabihin ay in-*approve *n'ya po 'yung* contents *noong* physical and financial plan.

Ms. Kapunan. I am showing to you now, Mr. Witness, a document which is for the third quarter of 2023 and —as we can see on the screen — this is a part of Exhibit P-1-14-b. Please, for the record, tell us your observations for the third quarter—for the first, second, and third quarter as appearing in this exhibit and in the notes or the documents you're looking at. There is here—can you read— physical target. Can you read the first column?

Mr. Poa. Your Honor.

The Presiding Officer. Counsel for Respondent.

Mr. Poa. Interjection. Again, with the indulgence and I think the patience of opposing counsel. But if we're talking about the third quarter physical and financial plan, I just wanted to confirm that you were still there when you received these documents, correct?

Mr. Wamil. Yes, sir.

Mr. Poa. Yes, okay. That's all. That's all.

The Presiding Officer. It was submitted July 3, 2023.

Mr. Poa. Yes, I just wanted to confirm, Your Honor.

The Presiding Officer. Noted.

Counsel for the Panel of Prosecutors, Attorney Kapunan, you may proceed.

Ms. Kapunan. What observations have you made, or did you make, as regards the first quarter submission of the physical and financial plan of the DepEd?

Mr. Wamil. *Doon sa kanilang* physical and financial plan for the first quarter, *hindi po naka-*indicate *iyong kanilang* specific confidential activities *na pagbabasehan po ng kanilang* disbursement from the confidential fund.

Ms. Kapunan. *Nakalagay sa* first column "Counterinsurgency Programs." Did the DepEd submit any evidence on this, or documents, evidencing what it claims to be expenditures on counterinsurgency programs?

Mr. Wamil. Based on their submissions *po, wala po silang sinubmit* (submit) *na* document.

Ms. Kapunan. And it says here, what was the outcome expected from this, if you can read for the record?

Mr. Wamil. Based on this document *po,* for the counterinsurgency program, *ang* expected outcome *po ay* to prevent any recruitment by the NPA and other communist and leftist groups towards teachers and students.

Ms. Kapunan. And, Mr. Witness, with this submission, did the DepEd (Department of Education) submit any list of NPAs, communist or leftist groups?

Mr. Wamil. Based on their submissions *po, wala naman po silang sinubmit.*

Ms. Kapunan. And the next column, a target to eliminate or reduce recruitment of teachers and learners by communist or leftist groups. Any observation on this?

Mr. Wamil. Since *hindi po naka-*enumerate *iyong kanilang* specific confidential activities, *hindi po naka-*match *iyong kanilang* physical target on the specific confidential activities *na paggagamitan nila ng kanilang* fund from confidential fund.

Ms. Kapunan. There was no list of teachers, no list of learners, no list of communist or leftist groups appended to any of the documents submitted by the DepEd, Mr. Witness?

Mr. Wamil. *Wala po.*

Ms. Kapunan. For emphasis, please read the amount here.

Mr. Wamil. The amount *po* is P9,375,000.00.

Ms. Kapunan. Okay. We go as well to the second quarter. What observations can you make about the second quarter, Mr. Witness?

Mr. Wamil. Same *po* with the first quarter, *hindi rin po* naka-indicate *iyong kanilang* specific confidential activities *na kanilang paggagamitan ng—na magiging* basis *po ng kanilang* disbursements from the confidential fund.

Ms. Kapunan. Same observation for the third quarter in terms of physical target, Mr. Witness?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. And the amount, please state for the record, for the second quarter, to eliminate, reduce recruitment of teachers and learners by communist groups or leftist groups, a function of the DepEd. How much was spent by the DepEd for this function?

Mr. Wamil. For the second quarter *po*, P9.3 million *po*.

Ms. Kapunan. And for the third quarter?

Mr. Wamil. For the third quarter, P9.2 million *po*.

Ms. Kapunan. Okay. Again, we go now to the second program or activity allegedly conducted by the DepEd. Abuse prevention and control within schools, Mr. Witness. Were any documents submitted to show what activities these programs allegedly to prevent abuse and control within schools with the expected objective of reducing abuses against learners? Did the DepEd submit any documents as to list of schools or list of learners or list of number of abuses?

Mr. Wamil. Based on their submission *po, wala po silang sinabmit* (submit) *na* document.

Ms. Kapunan. And the third column says "increase community participation in reporting cases against learners." You confirm that, Mr. Witness?

Mr. Wamil. Yes, ma'am. Based on this document po.

Ms. Kapunan. And the same is true for the second quarter and the third quarter, Mr. Witness?

Mr. Wamil. Based on this document *po*, yes, ma'am.

Ms. Kapunan. Okay. How much was spent on this activity to increase community participation for the first quarter?

Mr. Wamil. For the first quarter *po,* P10 million.

Ms. Kapunan. And the second quarter?

Mr. Wamil. For the second quarter, P10,075,000 *po*.

Ms. Kapunan. And for the third quarter, Mr. Witness?

Mr. Wamil. P10,125,000, *po*.

Ms. Kapunan. And for this community participation totaling for the three quarters 30 million, *mayroon bang listahan ng mga* communities *kung saan na*-increase *ang* participation *nila para sa* reporting *ng* abuses *ng mga kabataan? May listahan ba na sinubmit ang* DepEd *dito*?

Mr. Wamil. *Wala po silang sinubmit na listahan.*

Ms. Kapunan. *Para sa tatlong* quarters, Mr. Witness?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. *Punta naman tayo dito sa* No. 3. *Nakalagay ditto* — anti-illegal activities operations. *Mayroon bang listahan na ibinigay ang* DepEd *kung anu-ano itong* anti-illegal activities operations?

Mr. Wamil. Based on their submission *po, wala po silang binigay na listahan.*

Ms. Kapunan. *Itong nakalagay na* illegal activities within schools, *may listahan ba ng eskuwelahan na binigay*?

Mr. Wamil. *Wala po silang binigay na listahan.*

Ms. Kapunan. *May nilagay ba na anu-ano ang tinatawag ng* DepEd *na* illegal activities?

Mr. Wamil. *Puwede po paulit po ng tanong*?

Ms. Kapunan. *Iyong mga* activities *na sinabi dito sa* exhibit, *may listahan ba kung ano iyong* illegal activities *na gustong i*-eliminate *ng* DepEd?

Mr. Wamil. *Wala po silang binigay na listahan.*

Ms. Kapunan. *Sa* third column, *nakalagay* — "increase and heighten conduct of surveillance activities to prevent illegal activities." Again, Mr. Witness, *may listahan ba* or document *ang sinubmit ng* DepEd *para patunayan na ginastos nga ito?*

Mr. Wamil. *Wala po silang sinubmit.*

Ms. Kapunan. And your observation is likewise the same, Mr. Witness, for the second and third quarters? *Walang* submission *na binigay?*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Pakibasa ang* amounts involved *dito*. For the first quarter ang amount ay—

Mr. Wamil. *Anong item po*, ma'am, No. 3?

Ms. Kapunan. No. 3. *Iyong tinatawag na* anti-illegal activities operations. *Magkano? Magkano ang ginastos ng* DepEd?

Mr. Wamil. For the first quarter po P9million. For the second quarter P9.1 million, and for the third quarter P9,140,000 *po*.

Ms. Kapunan. *Ano ang* arithmetic *noon*? Nine times... almost 30 million.

Mr. Wamil. P27,240,000, *po*.

Ms. Kapunan. Twenty-Seven million *na wala namang kasamang* document *para sabihin kung ano iyong mga* illegal activities *na iyan.*

Lastly, Mr. Witness, anti-extremism *at* terrorism programs. Extremism and terrorism programs *ng* DepEd, *anong ibig sabihin nito? Nakalagay dito sa* second column, *pakibasa iyong* second column.

Mr. Poa. Your Honor, we'll object to the question — *"Anong ibig sabihin?"* because obviously this is something submitted by the DepEd and the witness is not competent enough to testify what DepEd meant.

Ms. Kapunan. Your Honor, I was just reading it and, in fact, there is no question on what is this.

Mr. Poa. Then I apologize for that. I just heard: *"Anong ibig sabihin?"*

Ms. Kapunan. *Winidro* (withdraw) *ko na iyon,* Counsel.

Mr. Poa. *Opo*. Sorry.

Ms. Kapunan. *Sa* second column, "Gather information necessary for the implementation of general peace and order within the department." Within the department. *Mayroon bang isinubmit* (submit) *na* documents *dito*, Mr. Witness?

Mr. Wamil. *Anong* document *po ulit iyon*, ma'am?

Ms. Kapunan. *Itong nakalagay dito*, "To gather information necessary for the implementation of general peace and order within the department." *Tama ba ang basa ko, hindi* within the country, within their own department? What documents were submitted to evidence this information gathered?

Mr. Wamil. *Wala po silang isinubmit na* document.

Ms. Kapunan. Lastly, next column, "Intensify background investigation of DepEd personnel and learners involved–" Terrorist groups *sa* campus–"...involved in terrorist groups."

Mr. Witness, any evidence of this intensification? *Pinatibay daw ang* background information *kasi daw mayroong* terrorist groups *sa mga eskwelahan. Ano naman ang dokumentong isinubmit ng* DepEd *para patunayan na tunay nga na may* terrorist *ang mga eskwelahan? Mayroon ba,* submitted documents?

Mr. Wamil. *Wala po silang isinubmit.*

Ms. Kapunan. Okay. And this is the same for the second quarter and the third quarter, you confirm that, Mr. Witness?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. For the record, what are the amounts spent, allegedly? *Magkano ang ginastos ng* DepEd *para mawalan ng* terrorist *ang* mga *eskwelahan?* Nine million, correct? For the first quarter, can you read?

Mr. Wamil. Based on the documents submitted *po*, for the counterinsurgency program, P9,375,000 *po*.

Ms. Kapunan. For the second quarter?

Mr. Wamil. For the second quarter, P9.3 million.

Ms. Kapunan. And for the third quarter?

Mr. Wamil. P9.2 million *po*.

Ms. Kapunan. And—*Pakibasa. Basahin mong lahat.*

Mr. Wamil. No. 2, *iyong*—

Ms. Kapunan. Total? I'm sorry. *Sa* second quarter *nasabi mo na.*

Mr. Wamil. Can you clarify your question *po*?

Ms. Kapunan. For the first quarter, *sinabi mo* P9,125,000. Second quarter, *magkano?*

Mr. Wamil. P9.3 million *po*.

Ms. Kapunan. And for the third quarter?

Mr. Wamil. P9.2 million *po*.

Ms. Kapunan. Okay. *Ang* total, *anong* significance *nito? 'Pag in*-addition *mo lahat*–first quarter, second quarter, third quarter, *at lahat ng* activities *na sinabi dito na wala namang dokumento, aba!* Thirty-seven million *pumatak* per quarter. You confirm that, Mr. Witness?

Mr. Wamil. Based on the document *po*, *iyong* total *po ay* P37.5 million *po* per quarter.

Ms. Kapunan. A fixed amount. A fixed amount for the first quarter, 37.5, Mr. Witness?

Mr. Wamil. Based on this document *po*, yes, ma'am.

Ms. Kapunan. Another fixed amount for the second quarter?

Mr. Wamil. Based on this document *po*, yes, ma'am.

Ms. Kapunan. And another fixed amount for the third quarter?

Mr. Wamil. Based on this document *po*, yes, ma'am.

Ms. Kapunan. *Sino naman ang pumirma dito?* Again, Mr. Witness, *na nakalagay* "Approved by."

Mr. Wamil. *Ang nakapirma po dito ay si* Vice President Sara Duterte *po*.

Ms. Kapunan. And that is her signature?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. Which you are familiar with for the same reason you said earlier?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. Okay. We now go to three liquidation documents which are LANDBANK checks. Again, stipulated to by the Counsel for the Respondent. These are LANDBANK checks numbers 00000453 dated February 20, 2023, Exhibit P-I-20-a. Another LANDBANK check, 000000964 dated April 19, 2023. And another LANDBANK Check No. 0000002250 dated July 11, 2023, marked by Prosecution respectively as Exhibit P-I-20-a, P-I-20-b, and P-I-20-c, being flashed on the screen and shown by Attorney Peña to the witness.

The Presiding Officer. For the record, Counsel for Respondent, these are your exhibits—what again for the record?

Mr. Poa. For the check ending 0453 dated February 20, 2023, Your Honors, that was marked as Exhibit D-I-3-d-e. For the check dated July 11, 2023, check ending number 2250, that is Exhibit D-l-57-d-e. And for the other check ending 0964 dated April 19, I believe, 2023...

The Presiding Officer. Correct.

Mr. Poa. ...this is D-I-27-d-e, Your Honor.

The Presiding Officer. Correct. Duly noted. Counsel may proceed.

Ms. Kapunan. Thank you, Your Honor.

Now, tell us Mr. Witness, *ano naman ang* significance *nitong mga tatlong* LANDBANK checks *na nakalagay dito sa* screen *at na*-examine *mo*?

Mr. Wamil. *Ang* significance *po ng* LANDBANK checks *na ito ay ito po iyong* proof *na puwede na nilang i*-withdraw *iyong kanilang* cash advances *po.*

Ms. Kapunan. And *anong* periods covered?

Mr. Wamil. Based on the documents *po na na*-mention *na napakita* earlier, for the first quarter, *ang* period covered *po ay* February 20 to March–

May I refer *po* to the documents for the period *po,* Your Honor?

The Presiding Officer. Witness may do so with respect to the— You are referring to the physical and financial plan?

Mr. Wamil. To the *ano po*—

The Presiding Officer. Or to the check? Not the check.

Ms. Kapunan. To the LANDBANK checks, Your Honor.

The Presiding Officer. No, the question, Counsel, is — for what period does it cover? It is not in the check.

Mr. Wamil. It's not.

Ms. Kapunan. What periods do these three checks cover?

Mr. Wamil. Yes *po*. For the first quarter *po,* since *wala pong nakalagay dito sa* checks *na* period covered *po,* ma'am, *pero iyong* first check *po ay* for the first quarter 2023. *Iyong* next check *po* is for the second quarter 2023, and the third check *po* is for the third quarter of 2023.

Ms. Kapunan. We now go to the next set of liquidation documents. And you will be shown Disbursement Voucher dated January 31, 2023, Disbursement Voucher dated April 19, 2023, and Disbursement Voucher dated 11 July 2023, successively marked as Exhibit P-I-19-a, Exhibit P-I-19-b, and Exhibit P-I-19-c for the prosecution stipulated exhibit, Your Honor, with the defense.

Mr. Poa. Thank you, Your Honor.

The Presiding Officer. On the part of the Respondent?

Mr. Poa. On the part of the Respondent, it is Exhibit D-I-5-d-e, Exhibit D-I-29-d-e, and the last one, Your Honor, is Exhibit D-I-58-d-e.

The Presiding Officer. Noted.

Attorney Kapunan, you may proceed.

Ms. Kapunan. Mr. Witness, for what periods were these disbursement vouchers given for?

Mr. Wamil. Based on these disbursement vouchers *po*, *iyong una po ay* for the first quarter of 2023; *iyong pangalawa ay* second quarter of 2023; *at iyong pangatlo po, hindi po nakalagay.*

Ms. Kapunan. Now, Mr. Witness, you have gone over this document, and it is being flashed on the screen for easy reference of the Impeachment Court. Any observations that you may have with regards to these three disbursement vouchers?

Mr. Wamil. *Itong* disbursement vouchers *po na ito ay inaprub ni* Undersecretary Annalyn M. Sevilla in violation *po ng* joint circular *na ang nakalagay po ay,* "The head of the agency shall be responsible for the approval of the cash advances."

Ms. Kapunan. *Sino naman itong pumirma?*

Mr. Wamil. Based on these disbursement vouchers *po*, *si* Undersecretary Annalyn M. Sevilla.

Ms. Kapunan. Again, why is this a violation?

Mr. Wamil. *Dahil* under the joint circular *po*, it is the responsibility of the head of the agency to approve the cash advances *po*.

Ms. Kapunan. And who is the head of the DepEd?

Mr. Wamil. The head *po* of DepEd during the period covered by these cash advances *po ay si* Vice President Sara Duterte.

Ms. Kapunan. Okay. There appears a signature in each of these three documents. Whose signatures are these, if you know?

Mr. Wamil. *Ito po ay mga pirma ni* Vice President Sara Duterte.

Ms. Kapunan. And significantly, Mr. Witness, it says here, "Vice President of the Philippines and Secretary of Education." You confirm that, Mr. Witness?

Mr. Wamil. Based on these documents *po*, yes, ma'am.

Ms. Kapunan. For the first quarter. The second quarter also is above the inscription, "Vice President of the Philippines and Secretary of Department of Education." You confirm that, Mr. Witness?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. And for the third quarter, it is signed. Signature which you identified is above the annotation, "Vice President and Secretary of the Department of Education." Mr. Witness, confirming this?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. And what is the significance, Mr. Witness, of the Vice President, concurrently DepEd Secretary's signature to these three documents?

Mr. Wamil. *Sinertify* (certify) *po ni* Vice President Sara Duterte as the Secretary of Education *na iyong* cash advances *po ay kailangan, naaayon sa batas, at* incurred *po* under her direct supervision.

Ms. Kapunan. Can you read from your copy, and it is flashed on the screen, *iyong* particulars *nito,* above—for the first document, above the signature of the Vice President, concurrently Secretary of Education. *Pakibasa kasi—*

Mr. Wamil. What particular docs *po,* ma'am?

Ms. Kapunan. The first document.

Mr. Wamil. What particular docs *po*?

Ms. Kapunan. The one that says "particulars," and is above—*Pakibasa kasi ang dilim, hindi ko makita.*

Mr. Wamil. "Particulars: First quarter CY 2023 cash advance, payment of allotments under the maintenance and other operating expenses (MOOE) authorized under the page 376 of RA No. 11936 of the General Appropriations Act, Fiscal Year 2023, and Section 85, Page 778 of the General Provisions FY 2023."

Ms. Kapunan. Okay. *Itong binasa mo na* particulars, *ito ba ay* confidential funds? Or relating to confidential funds *iyong* certification *na ito*?

Mr. Wamil. *Hindi po naka-*indicate *dito na iyong kanilang* disbursement *ay* for the confidential fund of the DepEd.

Ms. Kapunan. Okay. *Kung alam mo*, what is it for?

Mr. Wamil. Based on this document *po, ang nakalagay ay* "payment of allotments under the MOOE."

Ms. Kapunan. *Anong ibig sabihin ng* MOOE? *Anong ibig sabihin noon? Kung hindi ito* confidential funds, *ano naman itong* MOOE *na pinaggamitan ng pera na* confidential funds *ng* Vice President *cum* Secretary of Education?

Mr. Wamil. *Iyong* MOOE *po kasi, kasama iyon doon sa kanilang* regular funds.

Ms. Kapunan. Regular funds?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. *Ang* regular funds *ba—paki*-explain *lang sa akin,* from a layman's point of view, *ano ang* regular funds *at ano ang* confidential funds?

Mr. Wamil. *Iyong* regular funds *po ng* agency, *iyon iyong kanilang pondo na ginagamit nila* for their operations. While *iyong* confidential fund *po, ito po iyong* specific lump sum *ng* agency, which is to be used for their confidential operations.

Ms. Kapunan. *At pareho rin ang* annotation *dito sa* second disbursement voucher *at* third disbursement voucher, Mr. Witness, *na ito ay patunay na dinisburse ang mga pondo para sa* confidential funds *para sa* operational expenses?

Mr. Wamil. *Puwede pong paulit po ng tanong?*

Ms. Kapunan. So, *ang sinasabi ko*—I will reform. So, *itong* disbursement voucher *na nakalagay dito, sinabi mo* when asked, you explained that this appears to be—*itong nakalagay dito ay* liquidation *ng* expenses *na hindi naman para sa* liquidation *ng* confidential funds *kasi* confidential *ito ng* regular funds *niya, tama*?

Mr. Wamil. Disbursement voucher *pa lang po ito.* Disbursement voucher *pa lang po itong* document.

Ms. Kapunan. Disbursement voucher, I am sorry. Disbursement voucher *na sina*-submit *para*—liquidating document *para sa* confidential fund, Mr. Witness?

Mr. Wamil. It is one of the documents *po* submitted to support the liquidation.

Ms. Kapunan. *At* you confirm *na nakalagay dito,* "operational expenses"?

Mr. Wamil. Based on these documents *po*, "maintenance and other operating expenses."

Ms. Kapunan. Maintenance and other operational expenses. *Iyong* maintenance and other operational expenses *ba ay nasa listahan kung ano ang* allowed *sa* joint circular *na* expenses *para sa* confidential funds? Maintenance and other expenses, *kasama ba iyan sa tinatawag mong* exclusive *listahan ng puwedeng paggamitan ng* confidential funds, Mr. Witness?

Mr. Wamil. *Kapag sinabing* maintenance and other operating expenses *po, wala po siya* specifically *doon sa* enumeration *ng* item 4.8.

Ms. Kapunan. *At sinabi mo*, exclusive. *Kapag wala sa listahan, bawal. Tama*, Mr. Witness?

Mr. Wamil. Under 4.8 *po*, yes, ma'am.

Ms. Kapunan. Under 4.8 of the circular.

The same observations, Mr. Witness, for the second and third quarter. *Ang nakalagay dito ay* regular funds, maintenance, and—MOOE, *hindi* confidential funds, based on your documents for the second and third quarter, Mr. Witness.

Mr. Wamil. Based on these documents, *nakalagay po,* MOOE and not confidential funds.

Ms. Kapunan. Okay. *Punta naman tayo sa* next set of documents, Mr. Witness.

Mr. Witness, you want to drink water?

Mr. Wamil. Okay *lang po.*

Ms. Kapunan. *Inom ka ng tubig, baka pagod ka na. Pero kaunti na lang.*

Okay, *punta naman tayo sa* next set of documents. *Ito naman ay* liquidation report dated March 31, 2023, liquidation report dated June 30, 2023, and liquidation report dated September 29,

2023, Exhibit P-I-18-a, Exhibit P-I-18-b, and Exhibit P-I-18-c, respectively; common, stipulated documents with the defense, Your Honor.

The Presiding Officer. For the Respondent?

Ms. Kapunan. For the Respondent.

Mr. Poa. For the Respondent, it is—

The Presiding Officer. Respectively?

Mr. Poa. Respectively, it is D-1-2-DE; next would be D-1-26-DE; and the third one would be D-1-55-DE, Your Honor.

The Presiding Officer. Correct. Noted.

Counsel, please proceed.

Ms. Kapunan. Mr. Witness, please look at your document again *at pakibasa iyong* particulars. *Sa* first liquidation report, *anong* period covered *ito*?

Mr. Wamil. Based on this liquidation report *po*, February 20, 2023 to March 30, 2023.

Ms. Kapunan. *At anong nakalagay dito*? First quarter, *nakalagay,* and it says here, "Particulars" again. *Madilim. Pakibasa itong nakalagay* under the column "Particulars."

Mr. Wamil. Under the column Particulars, *ang nakalagay po ay,* "To liquidate the cash advance granted for payment of operational/ MOOE expenses of the Vice President/ Secretary of Department covered by Check No. 0000000453 dated February 20, 2023 with DV No. 2023-02-02987."

Ms. Kapunan. Mr. Witness, *sinabi mo,* MOOE *na naman*, Maintenance and Other Operational Expenses, *ito ba ay* allowed as liquidation *ng* confidential funds under your Joint Circular 2015?

Mr. Wamil. *Kung* MOOE *po iyong* expense, *hindi po siya kasama doon sa* specific enumeration *ng* joint circular under Item 4.8.

Ms. Kapunan. *At kagaya ng sinabi mo*, exclusive *ang listahan at bawal ang wala sa listahan. Tama*, Mr. Witness?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. The same observation can be made second quarter, *tama,* Mr. Witness, and third quarter?

Mr. Wamil. Based on these documents *po*, yes *po*.

Ms. Kapunan. The second quarter covering what period, for the record?

Mr. Wamil. For the second quarter, *ang nakalagay po doon sa* liquidation report, April to June 30, 2023.

Ms. Kapunan. And the third quarter, Mr. Witness?

Mr. Wamil. *Ang nakalagay po doon sa* liquidation report, July to September 30, 2023.

Ms. Kapunan. *At pareho rin nakalagay, walang* reference *sa* confidential funds, *at sinabi mo* earlier, *itong* MOOE, maintenance and other expenses, are *dapat kasama sa* regular funds, *hindi* confidential funds, Mr. Witness.

Mr. Wamil. Yes *po,* ma'am.

Ms. Kapunan. *At mayroon dito, sa* bottom portion, signature. In all three documents, there is a signature appearing thereat. *Pakitingin ng* signature *na iyan.*

Mr. Wamil. What particular portion *po iyong tinutukoy ninyo,* ma'am?

Ms. Kapunan. In the bottom portion, Mr. Witness, flashed on the screen.

The Presiding Officer. Who certified the document, Mr. Wamil?

Mr. Wamil. Based on these documents *po, sinertify* (certify) *po ni* Secretary and Vice President Sara Duterte *iyong* Box B *ng* liquidation reports.

The Presiding Officer. For all three quarters?

Mr. Wamil. Yes, Your Honor.

The Presiding Officer. You may proceed, Counsel.

Ms. Kapunan. What is the significance—*Ano ang nakikita mong* signature *dito*? Signature *ni* Vice President, *tama, sa* three quarters?

Mr. Wamil. Based on these documents, yes, ma'am.

Ms. Kapunan. Based on these documents. *Ano naman ang* significance—*Ano ang* importance *ng nakikita natin na* signature *ng* Vice President *dito sa tatlong* liquidation documents *na pinakita mo sa* Court?

Mr. Wamil. *Sinertify* (certify) *po ni* Vice President Sara Duterte *sa* liquidation reports *po na ito, na iyong* purpose *po ng kanilang* cash advance *ay na*-accomplish *ng* agency.

Ms. Kapunan. *Ang sinabi mo ay sinertify* (certify) *ng* Vice President?

Mr. Wamil. Yes, ma'am, based on these documents.

Ms. Kapunan. *Based on these documents. Maski na nakalagay sa* particulars, Mr. Witness, *na ang pinaggamitan ng* confidential funds are Maintenance and Other Operational Expenses, *sinertify* (certify) *ng* vice president *na ginamit ito sa* confidential funds. *Iyon ba ang ibig sabihin ng* signature *ng* vice president, Mr. Witness?

Mr. Wamil. Based on these documents *po, iyon po iyong sinertify* (certify) *ni* Vice President.

Ms. Kapunan. We now go to the next documents, which are accomplishment reports for the three quarters, and we will flash this on the screen. Showing to you these documents, for your memory.

Again, Your Honor, these are stipulated documents for the prosecution. This is exhibit P-I-16-a dated March 31, 2023. Likewise, Your Honor, we are showing on the screen another accomplishment report which is P-I-16-b dated June 30, 2023. And lastly, Your Honors, an accomplishment report dated September 30, 2023, marked as Exhibit P-I-16-c—

The Presiding Officer. And respectively, these are D-I-21-DE, D-I-51-DE, and D-I-75-DE for the Respondent.

Mr. Poa. We confirm that, Your Honor. Thank you.

The Presiding Officer. Noted and entered into the records.

Counsel, you may proceed.

Ms. Kapunan. What is the significance, Mr. Witness, of these accomplishment reports?

Mr. Wamil. Can you repeat the question *po,* ma'am? Sorry.

The Presiding Officer. What is the significance of the accomplishment reports, Mr. Witness?

Mr. Wamil. The significance *po ng* accomplishment report is that, *dito po nakalagay iyong kanilang* confidential expenses *na pinaggamitan ng kanilang* confidential fund.

Ms. Kapunan. And what observations do you have, if any?

Mr. Wamil. On what particular period *po*?

Ms. Kapunan. Per quarter. In the first quarter, *anong* observation *ang masasabi mo dito sa* accomplishment report *na sinubmit* (submit) *ng* DepEd?

Mr. Wamil. For the first quarter *po, mayroon po silang isinama na* line item *na* confidential expense *na hindi po* among the allowable confidential expenses under item 4.8 of the joint circular *at iyon po iyong* payment of incentives or traveling relative to the confidential operations under the counterinsurgency program. Also, under the abuse prevention and control with schools' program, under the anti-illegal activities' operations, and under the anti-extremism terrorism programs. And also, *doon sa kanilang* anti-extremism or terrorism programs, *mayroon ding*

nakalagay na provision of medical and food aid which is not among the allowable expenses under item 4.8 of the joint circular.

Ms. Kapunan. Okay. *Mga magkano*? You mentioned here that the actual outcome accomplishments are purchase of information, payment of rewards, purchase of supplies, payment of incentives, traveling related to confidential information. *Magkano naman ang* amounts involved *dito*?

Mr. Wamil. For what program *po*?

Ms. Kapunan. *Iyong* payment of information. *Sandali.* Prevention of recruitment. *Ito nakalagay dito* actual outcome. *Nag*-prevent *daw sila ng* recruitment *ng mga* NPA *at komunista at* leftist groups *sa eskuwelahan. Magkanong bayad doon*?

Mr. Wamil. For the purchase of information *po* P2,470,000. For the payment of reward P2 billion. For the purchase of supplies P2,805,000; and for the payment of incentives or traveling relative to the confidential operations, P2.1 million *po*. With a total amount *po na* P9,375,000.

Ms. Kapunan. *Para sa* prevention *ng* recruitment *ng* NPA *ng komunista at ng* leftist *sa mga eskuwelahan*, Mr. Witness?

Mr. Wamil. Under this accomplishment report, yes, ma'am.

Ms. Kapunan. Okay. *Nag-submit ba ng dokumento ang* DepEd *kung anu-anong eskuwelahan sila* successful?

Mr. Wamil. Based on their submission, *wala po silang sinubmit* (submit) *na* particular schools.

Ms. Kapunan. Okay. *Dito rin sa* column *na ito nakalagay*, "conducted surveillance in 115 areas." *May sinubmit* (submit) *ba ang* DepEd *ng listahan ng* 115 areas *na ito*?

Mr. Wamil. *Wala po silang sinubmit* (submit).

Ms. Kapunan. *At nakalagay dito sa* item B, 100% successful *daw sila*; 100% implementation of activities without untoward security related incidents. *Itong* activities *na ito na* 100% compliance *daw, mayroon bang listahan na isinubmit* (submit) *ang* DepEd *para dito*?

Mr. Wamil. *Wala po.*

Ms. Kapunan. Okay. Last column, "Reduce Abuses against Learners— Purchase of Information; Payment of Reward; Purchase of Supplies; Payment of Incentives, or Travelling."

Pakibasa, Mr. Witness. *Magkano ang* total *na ibinayad* allegedly *ng* DepEd *para daw ma-*reduce *ang abuso sa mga estudyante?*

Mr. Wamil. Based on this accomplishment report, P10 million *po*.

Ms. Kapunan. What else did you observe, Mr. Witness?

Mr. Wamil. Based on this accomplishment report, *mayroon din po silang* payment of reward *na* P2 million for the counterinsurgency programs; P2,130,000 for the abuse prevention and control within schools; P1.5 million for the anti-illegal activities/operations; P1,879,000 for the anti-extremism terrorism programs. *Pero wala po silang sinubmit na* document evidencing the success of the information gathering or surveillance activities on account of the information given by the informer.

Ms. Kapunan. *Base sa* observation *mo at sa mga sinabi mo dito, mayroon bang* violations *ito ng* Joint Circular 2015?

Mr. Wamil. Yes *po*, *na*-violate *po iyong* item 4.8.5 of the joint circular.

Ms. Kapunan. *Pakiulit nga kung ano iyong* item 4.8?

Mr. Wamil. *Iyong* item 4.8.5 *po, doon nakalagay iyong* three conditions for a valid payment of reward. *Una*, it must be approved by the head of the agency. *Pangalawa*, it must be supported with a document evidencing the success of the information gathering or surveillance activity on the account of the information given by the informer. *At pangatlo ay dapat* directly related *iyong* activity to the conduct of the confidential activities of the agency concerned.

Ms. Kapunan. Mr. Witness—*Para sa unang* item, prevention of recruitment, etc. P9.3 million; *para sa* reduction of abuse against learners, P10 million; *para sa* eliminate illegal activities *sa loob ng eskwelahan*, another P9 million; *at para kumuha ng* alleged *mga* information *para i*-implement *daw itong mga* programs *na ito*, P9.1. *At lahat-lahat, iba-iba– pero ang* total *na naman nito—basahin mo nga ang* total for the period February 20 - March 30, 2023.

Mr. Wamil. *Ang* total *po ay* P37.5 million *po*.

Ms. Kapunan. *Eksakto,* Mr. Witness?

Mr. Wamil. *Eksakto po sa* cash advance *nila*.

Ms. Kapunan. *Eksakto sa* cash advance *nila*.

Sa last page *dito*, and I show you now the last page, there is here, "Approved by." *Anong ibig sabihin*?

Mr. Wamil. *Ang ibig sabihin po ng* "Approved by" *ay in*-approve *po ng* signatory *kung anuman iyong* contents *ng* accomplishment report.

Ms. Kapunan. Tell us, *sino ang* signatory *nitong mga* accomplishment report *na ito*?

Mr. Wamil. *Ang* signatory *po ay si* Vice President and Education Secretary Sara Duterte *po*.

Ms. Kapunan. We'll now go to the next document which is—

The Presiding Officer. Counsel, if I'm not mistaken, that's the second to the last document, correct?

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. The certification and then the AOM.

Ms. Kapunan. Yes, Your Honor.

The Presiding Officer. Just so that we can pause for lunch after those two documents, so that we don't cut you off in regard to your direct.

I presume you will be ending your direct after those two documents are identified by the witness?

Mr. Poa. Your Honor ...

The Presiding Officer. Counsel for the Respondent.

Mr. Poa. For expediency's sake, only, of course, if the distinguished opposing counsel would allow. Since these documents are quite similar as—except for the amounts, we are willing to stipulate that the witness will have the same observations for the second quarter, the third quarter. *Ang pagkakaiba lang po siguro ay iyong* amounts.

The Presiding Officer. You're referring to the certification? No?

Mr. Poa. I'm sorry, the accomplishment report.

Ms. Kapunan. The accomplishment report.

The Presiding Officer. So stipulated. No need to proceed with respect to the other two documents. Same observation, except for the amounts.

Mr. Poa. Yes. Without accepting, of course, the interpretation of the witness, which goes with...

The Presiding Officer. Of course. But same testimony with respect to his observation for the second and the third quarter that he gave in regard to the first quarter.

Mr. Poa. If that is okay with the distinguished opposing counsel?

Ms. Kapunan. Yes, Your Honor. It is in order and with our counter-manifestation that the testimony of this witness, by way of explanation to these accomplishment reports for the second and third quarter, be likewise adopted by way of reference and explanation to why these activities are in violation of the Joint Circular 2015, Your Honor.

The Presiding Officer. Same testimony with respect to the first quarter. Duly noted.

Counsel may proceed with the certifications, and I guess the AOM. Again, before we pause for lunch, Counsel.

Ms. Kapunan. We now go to three certifications. And this is a DepEd certification dated March 31, 2023; DepEd certification dated June 30, 2023; and DepEd certification dated October 2, 2023— P-I-15-a, P-I-15-b, and P-I-15-c.

The Presiding Officer. And likewise, for the respondent, D-I-6-DE, D-I-30-DE, and D-I-59-DE.

Ms. Kapunan. We confirm, Your Honor. Thank you.

The Presiding Officer. Noted. Counsel may proceed.

Ms. Kapunan. Your Honor, please. It is now our turn to ask if Counsel is willing to stipulate as to these DepEd certifications, as to the meaning of "attest," and as to the signature in these documents being the signature of the Vice President.

The Presiding Officer. And that these are *pro forma* documents, where the witness previously did not observe anything extraordinary.

Mr. Poa. Yes. Counter-manifestation that these are templates and that we do not admit the interpretation of what "attest" means, but we do accept that the witness will have the same explanation—his explanation ...

The Presiding Officer. In regard to it being *pro forma.* Yes, Counsel?

Ms. Kapunan. If I may, that *pro forma,* to me, means "copy-paste," Mr. Witness.

Mr. Poa. Which I objected to. I hope you understand, distinguished Counsel.

Ms. Kapunan. *Akala ko, makakalusot.* Okay.

The Presiding Officer. Stipulation duly noted by both parties.

Ms. Kapunan. Lastly, Mr. Witness, after auditing all of these documents you identified, and giving your explanations as to why, based on these documents your evaluation thereat, you stated that they are non-compliant, a violation, o *bawal, o* irregular based on the Joint Circular 2015.

Mr. Poa. Objection, Your Honor. Conclusion.

Ms. Kapunan. What did you do–

Mr. Poa. Sorry.

Ms. Kapunan. I will—

Mr. Poa. The statement was a conclusion, Your Honor.

Ms. Kapunan. Your Honor—

The Presiding Officer. The witness earlier stated that he observed certain non-compliant entries in the submissions from the Office of the Vice President.

Mr. Poa. We submit, Your Honor.

The Presiding Officer. We are going to the AOM already, Counsels.

Please proceed.

Ms. Kapunan. Having observed what you earlier testified to – discrepancies, irregularities, *pagkukulang, mga bawal na* submissions — *ano ang ginawa mo* after making this evaluation?

Mr. Wamil. I drafted *po* an audit observation memorandum containing *po iyong* findings noted during the audit.

Ms. Kapunan. And you drafted this, *anong nangyari sa* draft *mo?*

Mr. Wamil. *Iyong* for the first and second quarter *po ay na*-issue *po doon sa* DepEd *po.*

Ms. Kapunan. Okay. I am now showing to you a certified true copy...

The Presiding Officer. Assisting counsels may approach.

Ms. Kapunan. ... of an audit observation memorandum dated February 1, 2024, being flashed on the screen as well. Marked, Your Honor, as Prosecution's Exhibit P-I-21-a, common exhibit with the Defense.

The Presiding Officer. For the Defense it's D-I-132, correct, Counsel?

Mr. Poa. No, Your Honors, it's D-I-111-DE.

The Presiding Officer. 111.

Mr. Poa. Thank you, Your Honor.

The Presiding Officer. Noted.

Ms. Kapunan. And, Mr. Witness, look at your document to refresh your memory. What periods does this audit observation memorandum cover?

Mr. Wamil. Based *po* on this audit observation memorandum, *ang* period covered *po ay* February 20 *to* March 30, 2023 *at* April 20 *to* June 29, 2023.

Ms. Kapunan. And Mr. Witness, please tell us what your recommendations are or were, if any?

Mr. Wamil. My recommendations *po* include, first, *iyong hindi po nasubmit ni* DepEd *iyong kanilang* documentary evidence of payments for their confidential expenses.

Ms. Kapunan. *Ano pa*, Mr. Witness?

Mr. Wamil. *Sa* accomplishment report *po nila, mayroon pong* line items *na hindi* allowable under item 4.8 of the joint circular *at iyon po iyong* provision of medical and food aid *at* payment of incentives or traveling relative to the confidential operations of the DepEd.

Ms. Kapunan. What else, Mr. Witness?

For the appreciation of the honorable Impeachment Court, this is being flashed on the screen and boxed in red. What else, Mr. Witness?

Mr. Wamil. *Iyong* payment of rewards *po nila ay hindi* supported *ng* documents evidencing the success of the information gathering and/or surveillance activities on account of the information given by the informer.

Ms. Kapunan. Anything else, Mr. Witness?

Mr. Wamil. No. 4 *po, iyong kanilang* Physical and Financial Plan *hindi po naka*-indicate *iyong* specific confidential activities *na pagbabasehan ng kanilang* disbursement in violation of the item 4.2 of the joint circular.

Ms. Kapunan. Anything else, Mr. Witness?

Mr. Wamil. *Iyong kanilang* disbursement voucher *po ay inaprub* (approve) *ni* Undersecretary Annalyn M. Sevilla instead of the head of the agency in violation of Item 6.3.1.b of the joint circular.

Ms. Kapunan. And who is this person that you mentioned?

Mr. Wamil. Based on the document submitted, *si Annalyn M. Sevilla po iyong* Undersecretary for Finance *ng* DepEd during the time *po na na*-issue *itong* AOM.

Ms. Kapunan. Okay. And the signature, can you identify the signature?

Mr. Wamil. Signature *po saang part?*

Ms. Kapunan. On the last page of this document.

Mr. Wamil. Which among these *po?*

The Presiding Officer. The AOM, Mr. Witness.

Mr. Wamil. Which among these signatures *po,* Your Honor, *ang tinutukoy ninyo?*

Ms. Kapunan. There is a signature here above the name Assistant Commissioner, Officer-in-Charge— Nilda B. Plaras. Can you identify this signature?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. And why?

Mr. Wamil. *Kasi nakita ko po siyang pumirma ng ibang* documents *at iyong* signature *niya* on those documents is the same *po* with this one.

Ms. Kapunan. There are signatures as well below. It says Proof of Receipt of AOM: Vice President Sara Z. Duterte, Vice President; Edward Fajarda, SDO; the Chief Accountant; the COA-ATL-DepEd. You confirm these names and their designations?

Mr. Wamil. Can you repeat *po,* Ma'am?

Ms. Kapunan. In the proof of receipt of this AOM, *mayroong mga nakalagay na pangalan na*-receive *daw ng* Sara Z. Duterte *pero hindi niya* signature *ito. Mayroong* Gloria Mendoza; Edward Fajarda, the SDO. What does SDO mean, Mr. Witness?

Mr. Wamil. The special disbursing officer *po* based on the joint circular.

Ms. Kapunan. Also received by his office. And likewise, the COA chief accountant, and the COA-ATL received this AOM. Mr. Witness, you confirm that?

Mr. Wamil. *Na*-receive *po siya noong mga nakapirma po dito sa* signature part *po.*

Ms. Kapunan. What happened next, if any, if you know?

Mr. Wamil. *Wala na po akong* personal knowledge, since before *po sila magbigay ng* response, *na*-transfer *na po ako* out of ICFAO to another audit sector of COA.

Ms. Kapunan. And you got transferred when?

Mr. Wamil. On February 12 *po* of 2024.

Ms. Kapunan. This is the second to the last question.

Mr. Witness, could you tell us after you did this audit evaluation and these recommendations, what happened next? What other matters occurred, if any, in connection with your audit?

Mr. Wamil. From when *po*?

Ms. Kapunan. During the time that you were still there.

Mr. Wamil. There was a time *po* that I was called in a meeting.

Ms. Kapunan. *Tinawag ka sa* meeting?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *At nandoon ka pa sa* COA-ICFAO?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Maalala mo anong* date *itong* meeting *na ito*?

Mr. Wamil. It was around second week *po ng* September of 2023.

Ms. Kapunan. *At sino-sino ang nasa* meeting *na ito*?

Mr. Wamil. *Ang naalala ko po ay si* Atty. Zuleika Lopez *at si* Atty. Michael Poa *po, at iyong dating* head po *ng* ICFAO *na si* Assistant Commissioner Nilda Plaras *at si* Atty. Gloria Camora *po.*

Ms. Kapunan. Okay. *Sinong nagtawag ng* meeting *na ito*?

Mr. Wamil. *Hindi ko na po ma*-recall *kung sino ang nagtawag. Ang naalala ko lang po ay pinasama po ako doon sa* meeting *na iyon.*

Ms. Kapunan. *Pinasama ka? Bakit ka pinasama sa* meeting *na ito*?

Mr. Wamil. *Dahil ako po iyong* in charge of the audit of the confidential fund *ng* DepEd *at* OVP *po.*

Ms. Kapunan. *Kilala mo ba,* Mr. Witness, *si* Atty. Michael Poa?

Mr. Wamil. *Nakikita ko po siya sa* news.

Ms. Kapunan. *Nakikita mo siya sa* news. *Hindi mo siya nakikita* in person? *Ayan, oh.*

Mr. Wamil. During that time—sorry, *hindi po* clear *iyong* particular period.

Ms. Kapunan. *Kilala mo ba?* When you went to that meeting, were you able to identify Atty. Michael Poa?

Mr. Wamil. *Nagpakilala po sila,* Ma'am.

Ms. Kapunan. *Nagpakilala sa iyo.* Okay. And what happened during that meeting? Atty. Poa, sorry for that.

Mr. Poa. No, no, no, that's fine.

Ms. Kapunan. *Nagpapagising lang.*

Mr. Poa. *Okay lang po.*

Ms. Kapunan. But you confirm that this is the attorney that you saw in that meeting?

Mr. Wamil. Yes *po.*

Ms. Kapunan. Okay. What happened *sa* meeting *na iyon?*

Mr. Wamil. They asked *po* about the liquidation process *po ng* confidential fund and *iyong mga* supporting documents *po na* required with respect to the liquidation documents *po.*

Ms. Kapunan. Okay. Before I go to the next question— *sinabi mo na nandoon din si* Atty. Zuleika Lopez?

Mr. Wamil. *Sa pagkakaalala ko po,* yes, Ma'am.

Ms. Kapunan. Did you know then who she was?

Mr. Wamil. *Nagpakilala po siya sa amin* as the chief of staff of the OVP *po.*

Ms. Kapunan. Chief of staff of—?

Mr. Wamil. The Office of the Vice President.

Ms. Kapunan. *Ano naman ang* connection *niya,* if at all, *sa* DepEd?

Mr. Wamil. *Hindi niya po—wala po siyang sinabi na* connection *niya* with the DepEd.

Ms. Kapunan. *Okay. Ngayon naman,* Mr. Witness, tell us what transpired, if you recall, of that meeting sometime in September?

Mr. Wamil. They asked *po* about the liquidation process *po ng* cash advances as well as *kung ano po iyong mga* supporting documents required.

Ms. Kapunan. And *anong sagot? Tinanong nila kung ano ang mga* requirements?

Mr. Wamil. They were referred *po* by...

Ms. Kapunan. *Hindi nila alam iyong mga* requirements *para sa—*

Mr. Wamil. They clarified *po, kasi may mga* agencies *din po na nagka*-clarify *sa amin* about the requirements *ng* joint circular since it is very technical *po.*

Ms. Kapunan. *At ano naman ang sagot ninyo?*

Mr. Wamil. They were referred *po* by Assistant Commissioner Nilda Plaras to the joint circular for the specific requirements.

Ms. Kapunan. And *noong sinabi ng* COA-ICFAO, *sinabi ni* Assistant Commissioner Nilda Plaras *ang* requirements, *ano ang* reaction *nina* Atty. Zuleika *at ni* Atty. Poa, *kung maalala mo*?

Mr. Wamil. Can you *ano po?* Reaction *po ni* Atty. Zuleika?

Ms. Kapunan. *Sinabi mo* that during the meeting, Mr. Witness, *tinanong nila ano ang mga* requirements *para mag*-submit *ng* documents *para sa* liquidation *ng* confidential funds, *tama*?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *At ang sagot ay?*

Mr. Wamil. They were referred to the joint circular *po*.

Ms. Kapunan. Joint circular.

Mr. Wamil. And *sinabi din po ni* Assistant Commissioner Nilda Plaras *na* in case *mayroong makitang* findings during the audit *ay mag-i-issue po ng* AOM.

Ms. Kapunan. Okay. *Noong sinabi ng* assistant commissioner, "*Eh, basahin ninyo na lang iyong* joint circular," *ano naman ang* response *nila?*

Mr. Wamil. Well, they asked *po* if instead of an audit observation memorandum, in case *may* audit findings, *ay* audit query *na lang po iyong iisyu* (issue) *sa kanila.*

Ms. Kapunan. "Audit query *na lang ang dapat iiisyu," iyon ba ang sinabi nila? Ano naman itong* audit query *na sinabi nila, "Ito na lang,* please, *ang iisyu ninyo; huwag na lang* AOM."

What is an audit query, Mr. Witness?

Mr. Wamil. *Hindi po ako* familiar *sa* audit query since *hindi naman po siya kasama doon sa* issuances under the Joint Circular 2015-01.

Ms. Kapunan. *Sa* Joint Circular, *walang* audit query?

Mr. Wamil. *Wala po.*

Ms. Kapunan. *Ngayon, anong nangyari noong sinabi nilang,* "Audit query *na lang,* please, *ang iisyu ninyo"*? *Bakit*? *Anong nangyari*?

Mr. Wamil. *Hindi po pumayag si* ICFAO since *hindi naman po siya* sanctioned *ng aming* Joint Circular 2015-01. So, *nag-isyu pa rin po kami ng* AOM *noong may na*-note *po kaming* findings during the audit.

Ms. Kapunan. Okay. So, *nag-isyu pa rin,* despite this meeting, *ng isang* AOM. *Pagkatapos noon, anong nangyari,* if you still recall?

Mr. Wamil. After *po ma*-approve *iyong* AOM, *nag-attempt po kaming i-serve iyong* AOM to the office address *po ng* OVP, *pero hindi po siya tinanggap dahil wala raw pong magre*-receive *na* authorized person.

Ms. Kapunan. Okay. And *itong* first attempt *ninyo, pagkatapos noon, anong nangyari*?

Mr. Wamil. On the afternoon of the same date *po na nag*-attempt *kami* to serve, *nagbigay po sila ng* revised accomplishment report *sa* ICFAO.

Ms. Kapunan. *Ngayon*, Mr. Witness, *sinabi mo kahapon at ngayon na ang* basis *ng inyong* post-audit or compliance audit *ay ang* Joint Circular 2015 *ng limang* government agencies, *kasama diyan ang* COA, *tama*?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. If I show you, *at babasahin ko*—flashed on the screen—Section 1 of the Joint Circular.

Can we please flash it on the screen? Do you have a copy with you?

Mr. Wamil. Yes *po*, I have a copy *po* with me.

Ms. Kapunan. I refer you now to the last sentence which says: "The COA"—*pakibasa—Babasahin ko na lang. O ikaw*? *Basahin mo na lang,* please—*Ako na lang.*

"COA shall promulgate accounting and auditing rules and regulations including those for the prevention of irregular, unnecessary, excessive, extravagant or unconscionable expenditures or uses of government funds and property."

You confirm, Mr. Witness?

Mr. Wamil. Based on this Joint Circular *po*, yes, ma'am.

Ms. Kapunan. So if I ask you, *sa mga isinubmit* (submit) *na* documents *ng* vice president, and I will, for purposes of summarizing: purchase of information, P14 million; reward payment, P10,050,000; rental of safehouse—11 days *nag*-rent *ang* Office of the Vice President *ng* safehouses from December 21 to 31—P16 million, in 11 days, divided by the number of days, two million a day *ang ibinayad ng* Office of the Vice President *para lang sa* rental *ng* safehouse. *Tama*?

Mr. Wamil. May I refer *po* to the document *po*?

Ms. Kapunan. Refer to the document; it is in front of you.

Mayroon pa rin mga ibang expenses. *Mayroong nakalagay sa* summary: payment of reward, various, P34,857,000. *Mayroon din*, purchase supplies, P11,813,000. Payment of rewards, Mr. Witness, P24 million, no, P10 million. Payment of rewards, rewards in medicine, in kind, P24,930,000, Mr. Witness. Payment of rental of transfer vehicles related allegedly to confidential activities, P10 million; tables and chairs, P500,000; desktop computers and printers, P3 million.

You confirm that, Mr. Witness.

Mr. Wamil. *Puwede pong paulit ng* enumeration, *kasi* I don't have reference.

Ms. Kapunan. *Ito ay nasa* Notice of Suspension...

Mr. Wamil. Suspension.

Ms. Kapunan. ... and your tabulation.

Mr. Wamil. Okay, ma'am.

The Presiding Officer. Do you confirm, Mr. Wamil?

Mr. Wamil. Yes, Your Honor *po*.

Ms. Kapunan. Okay. Based on Section 1 of the Joint Circular. *I*-translate *ko na lang, anong ibig sabihin noon*. Irregular—I'm sorry—this is my last question.

Medyo limited *ang aking Tagalog o Pilipino. Ang pagkaintindi ko sa* "irregular" *ay "kaduda-duda." Tama? Kaduda-duda*, irregular.

Counsel for Respondent, if you can help me in this translation, I'd happily welcome your translation. "Unnecessary" *sa* Filipino, unnecessary—"*hindi kailangan.*"

The Presiding Officer. Irregular is "*hindi palagi,*" "*hindi kinagawian,*" "*hindi pangkaraniwan.*"

Mr. Poa. *Hindi pangkaraniwan.*

Ms. Kapunan. Irregular.

The Presiding Officer. Counsel for Respondent, you agree *hindi pangkaraniwan*?

Mr. Poa. Yes, Your Honor, I agree.

Ms. Kapnnan. Okay. *Kasi ang nalaman lang natin* the other day is "unusual." *Ngayon naman*, irregular. *Hindi*—

The Presiding Officer. *Hindi pangkaraniwan.*

Ms. Kapunan. *Hindi pangkaraniwan.* Unnecessary, *hindi kailangan.*

Mr. Poa. Your Honor, with all due respect again, if you may just ask the question *na lang po*.

Ms. Kapunan. *Sandali.* Preliminary, Your Honor, preliminary.

Mr. Poa. Because this is already...

Ms. Kapunan. Your Honor, please.

Mr. Poa. I think we all know what's happening here.

Ms. Kapunan. In any event, Your Honor, give me some leeway here. This is the last question before we break up for lunch, and considering the victory of Eala, Your Honor, we are all in a happy mood.

Mr. Poa. We ask for the ruling of the Court, Your Honor.

The Presiding Officer. Let Counsel wind up with her direct.

Ms. Kapunan. This is the last question, Your Honor.

The Presiding Officer. Counsel for Respondent, let's give her some leeway.

Mr. Poa. We submit, we submit.

The Presiding Officer. Let's help in translating more accurately.

Ms. Kapunan. Yes. Unnecessary — *hindi kailangan;* "excessive" — *"labis-labis";* "extravagant" –

The Presiding Officer. *Maluho.*

Mr. Poa. *Maluho.*

Ms. Kapunan. *Eh ang nakalagay dito, "bongga ka 'Day."* [laughter] Extravagant, *bongga,* extravagant. *At* lastly, unconscionable — *Sabi ni* Attorney Virgil, *"kasuklam-suklam,"* unconscionable.

Okay. Mr. Witness, *sa binasa natin,* Section 1, *saan,* if at all, *itong mga binasa ko, saan babagsak itong...*

Mr. Poa. Objection Your Honor, question calls for a conclusion.

Ms. Kapunan. Okay.

The Presiding Officer. In relation to his observation only; not as to the conclusion of law given that the AOM is not a final disposition of the matter at hand.

Mr. Poa. We submit.

Ms. Kapunan. In relation to your observation and based on the audited documents, will it fall, if any, under any of this enumeration?

Mr. Wamil. Yes, Ma'am. Under *po* the irregular expenditures.

Ms. Kapunan. Irregular.

Mr. Wamil. Irregular *po siya dahil hindi po siya* compliant or *hindi po siya* compliant with the provisions of the Joint Circular 2015-01, which is an issuance *po* of the COA, the DBM, the DILG, the GOCC, GCG, and the Department of National Education–National Defense, rather.

Ms. Kapunan. Okay. And my last question to you, Mr. Witness. Let us go now to paragraph 8.3 of the Joint Circular. And this is being flashed on the screen. For the record and for better appreciation of this honorable Court, please read paragraph 8.3.

Mr. Wamil. Under item 8.3, "Failure of the accountable officer to liquidate any public funds, for which he is accountable, upon demand by any duly authorized officer, shall be *prima facie* evidence that he has put such missing funds or property to personal use and benefit."

Ms. Kapunan. So, *nakalagay dito sa* 8.3—you are a lawyer as well, Mr. Witness, apart from an auditor — *ano ang ibig sabihin dito ng "prima facie* evidence"?

Mr. Wamil. *Ang ibig sabihin po ng prima facie* evidence under 8.3 *ay nagkaroon po ng* presumption *na ginamit iyong* funds for the personal use and benefit of the accountable officers.

Ms. Kapunan. So, *kung ang* accountable officer, *at masasabi mo ba na ang* Vice President and concurrently Secretary of Education, *masasabi mo ba na* accountable officer *ito*?

Mr. Wamil. Based on the Joint Circular *po,* yes *po, kasi* under the joint circular, it shall be the responsibilities of the head of agency to oversee the agency wide use of the confidential fund and to ensure compliance with the requirements of the Joint Circular. And also, *in*-attest *po*

ni Vice President in her capacity as the vice president of the Philippines and the secretary of the DepEd, *iyong* certification ng accountable officers *na ginamit iyong* pondo for their confidential expenses po.

Ms. Kapunan. Okay. *Ngayon, ang* confidential fund, *sa binasa mo, ang* confidential fund *ba ay* public fund?

Mr. Wamil. Yes, ma'am.

Ms. Kapunan. *Iyong* post-audit *mo naman na sinabi mo ay* irregular, *may* discrepancies. *Ang in*-audit *mo ay* liquidation documents *ng* Vice President?

Mr. Wamil. For the fourth quarter of 2022 until third quarter of 2023 *po,* yes, ma'am.

Ms. Kapunan. *At sinabi mo* based on 8.3 *na mayroong* funds *na hindi ma*-account *o walang dokumento na sinubmit (*submit*) ang* Vice President. *Tama? At ang* DepEd. *Tama?*

Mr. Wamil. *Puwedeng paulit po ng* question?

Ms. Kapunan. *At sinabi mo* yesterday *at ngayong araw na mayroong mga pondo na hindi naman* confidential funds, *ginamit sa* confidential funds, or *sinabing ginamit sa* confidential funds *pero wala namang dokumento. Tama?*

Mr. Poa. Objection, Your Honor. Misleading as to *doon sa sinabi na walang—*

The Presiding Officer. Sustained. Counsel, kindly reform.

Ms. Kapunan. Okay. So, you said here that if an accountable officer–*'pag hindi na*-explain *ng isang* accountable officer *ang paggamit ng* public funds, *kagaya ng* confidential funds, *mayroon tinatawag na prima facie* evidence. *Ano ang tawag doon,* presumption?

Mr. Wamil. Presumption *po.*

Ms. Kapunan. Presumption *ng ano?*

Mr. Wamil. Under 8.3 po, presumption *na iyong* fund *po ay na*-convert into personal use or benefit.

Ms. Kapunan. Presumption *na na*-convert for personal use or benefit, applicable *dito sa sinabi mo?*

Mr. Poa. Conclusion of law, Your Honor. Calls for conclusion.

Ms. Kapunan. Your Honor, that is a—

Mr. Poa. Your Honor, all these matters are pending still.

The Presiding Officer. Sustained.

Ms. Kapunan. No further questions.

The Presiding Officer. No further questions, direct examination is completed.

Counsel for Respondent, Atty. Poa, we shall have your cross after we resume for a brief lunch break. We shall resume at 1:15 for our lunch break.

SUSPENSION OF TRIAL

With the permission of the Court, the trial was suspended.

It was 12:37 p.m.

RESUMPTION OF TRIAL

At 1:20 p.m., the trial was resumed.

MANIFESTATION OF THE PRESIDING OFFICER

Presiding Officer Escudero recognized Attorney Wamil of the Commission on Audit (COA) to continue his testimony under the same oath from the previous day's proceedings.

The Presiding Officer then acknowledged Attorney Poa to proceed with the cross-examination of the witness.

CROSS-EXAMINATION BY THE COUNSEL FOR THE RESPONDENT

Attorney Poa conducted the cross-examination of the witness, as follows:

Mr. Poa. Thank you, Your Honor. Thank you.

Mr. Wamil, good afternoon *po*, Sir.

Mr. Wamil. Good afternoon *po*, Sir.

Mr. Poa. *Sa pagka-alala ko po, nabanggit n'yo po* that you were formerly with ICFAO as a State Auditor. *Tama po ba?*

Mr. Wamil. Yes, Sir.

Mr. Poa. And you are a Certified Public Accountant. *Tama po ba?*

Mr. Wamil. Yes, Sir.

Mr. Poa. You are also a lawyer, correct?

Mr. Wamil. Yes, Sir.

Mr. Poa. You passed the bar in 2022?

Mr. Wamil. 2023 po.

Mr. Poa. Ah, 2023. Okay, I stand corrected. *Ngayon,* Mr. Wamil, you also testified yesterday during your direct examination that you were part of the team that audited the OVP and DepEd confidential funds. Is that correct?

Mr. Wamil. *Hindi po* team, *kasi ako lang po iyong nag*-evaluate *noong* documents.

Mr. Poa. *Ikaw mismo* basically *nag*-evaluate *ng* documents. *Tama po ba?*

Mr. Wamil. Yes po, Sir.

Mr. Poa. Okay. Just so *maintindihan lang namin* how ICFAO conducts its audit, *iyong mga* auditors *po ba*, do they go to the field and observe *itong mga* confidential operations in person or—

Mr. Wamil. Since what we do *po* is compliance audit, we base our audit on the documents being submitted to the ICFAO.

Mr. Poa. Okay. And do you get special training as auditors *pagdating sa* how confidential or intelligence operations are conducted?

Mr. Wamil. We base *po* our observations on the provisions *naman po noong* Joint Circular 2015-01.

Mr. Poa. Okay. So, basically, what you are saying is, you base your audit on the documents submitted to you, not just by DepEd or OVP, but by any other government agency. *Ganyan sa* ICFAO?

Mr. Wamil. Based on the documents, if they are compliant with the requirements of the Joint Circular 2015-01.

Mr. Poa. Correct, thank you. So, *pagdating po doon sa mga dokumento na natatanggap ninyo* from OVP and DepEd, *binabasa ninyo po ito isa-isa, ano, pati lahat ng* attachments?

Mr. Wamil. *Hindi po ako iyong nagre*-receive *noon. Mayroon po kaming* receiving staff *po.*

Mr. Poa. *Pero kayo po,* in your evaluation, do you go through the documents one by one?

Mr. Wamil. Yes *po,* I evaluate *po* if they are compliant with the requirements of the joint circular.

Mr. Poa. Okay. Now, when you evaluated these documents, *nakita n'yo po ba doon kung sino ang nag*-approve *ng* grant *ng* confidential funds for OVP for the fourth quarter of 2022?

Mr. Wamil. *Nakita ko po doon sa* disbursement voucher *po na si* Asec. Lemuel G. Ortonio po.

Mr. Poa. No, I mean the grant. *Kasi wala po sa* GAA i*yong* OVP Confidential Funds for 2022. So, *nakita n'yo po ba kung sino ang nag*-approve *noong* grant *para sa* fourth quarter 2022 Confidential Funds?

Mr. Wamil. Based on the documents submitted, *si* Office of the President *po iyong nag*-approve.

Mr. Poa. That's correct. *Opo*, Office of the President. *Pagdating naman po sa* OVP 2023 Confidential Funds, *iyon po ay nasa* General Appropriations Act. Do you confirm that?

Mr. Wamil. Yes *po.*

Mr. Poa. And *pagdating naman po sa* DepEd 2023 Confidential Funds, *nasa* General Appropriations Act *din po. Tama po ba*?

Mr. Wamil. Yes *po.*

Mr. Poa. And as a lawyer, you would know that the GAA is enacted by Congress. *Tama po ba?*

Mr. Wamil. That's correct.

Mr. Poa. Now, yesterday, *naalala ko po natanong kayo doon sa* time *n'yo sa* ICFAO *kung ilang* Vice President *ang na*-audit *ninyo pagdating* sa confidential funds. *Naalala n'yo po iyon*?

Mr. Wamil. Yes *po*, Sir.

Mr. Poa. *At ang sagot n'yo po ay iisa lang, si Vice President Sara Duterte,* the respondent in this case. *Tama po ba*?

Mr. Wamil. Yes *po*, since I assumed in ICFAO in 2014.

Mr. Poa. Since you assumed in September 2014?

Mr. Wamil. Yes *po*, Sir.

Mr. Poa. *Tama po.* And you were asked, *"Bakit si Vice President lang." Naalala n'yo iyong tanong na iyon?*

Mr. Wamil. Yes *po.*

Mr. Poa. *At ang sagot n'yo po kasi* since you assumed, *siya lang po ang* Vice President *na nagkaroon ng* appropriations for confidential funds. *Tama po ba?*

Mr. Wamil. Yes *po*, since September 2014 *po noong nag*-assume *ako.*

Mr. Poa. *Opo.* Now I am showing you a document.

If I may approach the witness, Your Honor?

The Presiding Officer. Counsel may approach.

Mr. Poa. I am showing you a document entitled—

The Presiding Officer. Assisting Counsel from the Prosecutors may also approach should they so desire.

Mr. Poa. I am showing you a document, and this document is from the Department of Budget and Management, entitled Special Allotment Release Order dated—*medyo malabo lang po iyong* document—December 22, 2014. *Nakita n'yo po iyan*? *At ang* purpose *po* is to cover confidential activities for Fiscal Year 2014. You see that?

Mr. Wamil. Yes, Sir.

Mr. Poa. And *noong* December 22, 2014, *nasa* ICFAO *na po kayo, tama po ba*?

Mr. Wamil. *Anong* period *po iyan,* Sir?

Mr. Poa. We have a clear—here *po*. Date of issue: December 22, 2014.

Mr. Wamil. Yes *po, nasa* ICFAO *na po*.

Mr. Poa. *Tama po ba*?

Mr. Wamil. Oo.

Mr. Poa. *At hindi po si Vice President Sara Duterte ang* Vice President *noong mga panahon na iyon, tama po ba*?

Mr. Wamil. Yes *po. Pero na*-liquidate *po ba iyan*? That's the question.

Mr. Poa. That's the question to ICFAO actually because *iyon po iyong—ang pinapakita ko lang sa inyo* is *nagkaroon po ng* confidential funds *ang* Office of the Vice President *noong* 2014, issued December 22, 2014.

Mr. Wamil. Based on that document *po* ...

Mr. Poa. *Mayroon.*

Mr. Wamil. ... *mayroon.*

Mr. Poa. You confirm. But that's okay, '*no*, because maybe you were just not aware yesterday when you were asked the question. I just wanted to put that on record because *marami na rin pong lumalabas sa* social media *na si Vice President Sara Duterte lang ang* Vice President *na nagkaroon ng* confidential funds. But you confirm that, *Sir*.

Your Honors, just a manifestation, this has not been pre-marked. We just came upon this document yesterday after the statements were made. So, upon the agreement made during pre-trial, we request that this be marked as exhibit for the Defense, D-I-167-OVP.

The Presiding Officer. Let it be so marked.

Mr. Poa. Thank you, Your Honor.

Ms. Kapunan. Provisional only, Your Honor.

Mr. Poa. Yes, of course, subject to the objections of the Prosecution when the time is appropriate.

The Presiding Officer. Of course, at the proper time.

Mr. Poa. Thank you, Your Honor. And we will provide the Prosecution with a copy as well.

The Presiding Officer. Can you do that after—perhaps later on after the trial? Or now too, so that it can be made a subject matter of redirect, should the Counsel for the Panel of Prosecution desire.

Mr. Poa. *Medyo malabo.* I can give you—

Ms. Kapunan. Photocopy?

Mr. Poa. We would like to manifest that this is just a printout, Your Honor, and a photocopy that we retrieved from the Office of the Vice President.

The Presiding Officer. Noted.

Mr. Poa. Okay. Anyway, Mr. Witness, *noong pinag-aaralan ko iyong* nature *ng* confidential funds, *may mga* issuances *akong nakita* aside from *iyong* JC 2015-01 *na parati ninyong name-*mention *kahapon* and today. And that is COA Circular 92-985. *Iyon po ba ay* familiar *sa inyo*?

Mr. Wamil. Can you repeat?

Mr. Poa. I can give you a copy. Your Honor, I am giving the witness a copy of a document, entitled: "Commission on Audit Circular No. 92-385 dated October 21, 1992." For the reference of the Court, this was marked as Exhibit D-I-155. *Naalala po ba ninyo iyong* document *na iyan,* or familiar *po ba kayo sa* document *na iyan*?

Witness is perusing the document, Your Honor.

The Presiding Officer. Noted.

Mr. Poa. If Assisting Counsel would like to also—from the Prosecution.

The Presiding Officer. Witness, will you please answer?

Mr. Poa. Are you familiar?

The Presiding Officer. Are you familiar with that document?

Mr. Wamil. I am not familiar *po* with that document.

Mr. Poa. Okay. That's okay. *Mayroon lang po ditong* "Whereas" clauses. I won't ask you about the entire document anyway. *Mayroon lang po ditong* "Whereas" clauses on the first page. Can you see that, Mr. Witness? "Whereas" clauses. I would just want you to read the fourth "Whereas" clause. *Ito po.*

Ma'am, you want to come here so you will have a better view?

Just the fourth "Whereas" clause. Can you please read that out loud for the record?

The Presiding Officer. Attorney Kapunan, it's also flashed on the screen.

Mr. Wamil. "Whereas, these intelligence and confidential activities by their very nature are highly sensitive and confidential operations or missions, details of which cannot be divulged without posing a threat to national security or to the success of the mission."

Mr. Poa. Can you please read the next "Whereas" as well? Thank you.

Mr. Wamil. "Whereas, as now being required, the submission of receipts, bills, or commercial invoices in support of disbursements from this fund, or rental of safehouses, purchase of meals or supplies, and other expenses may create a leak of information that may threaten the confidentiality of the intelligence operations, endanger the lives and the safety of the agents and employees of the government agencies, and result to a failure of the mission."

Mr. Poa. And just the next two "Whereas" clauses *na lang po para hindi na po tayo humaba.*

Mr. Wamil. "Whereas, in many instances, it is impractical and sometimes impossible to obtain such receipts, bills, or commercial invoices during intelligence operations. Whereas, by its very nature, the use of intelligence and/or confidential funds requires an approach allowing more flexibility in intelligence operations."

Mr. Poa. Thank you, Mr. Witness.

MANIFESTATION OF THE COUNSEL FOR THE PANEL OF PROSECUTORS

Attorney Kapunan manifested that the exhibit presented by the Counsel for the Respondent was dated October 1, 1992, whereas the joint circular relied upon by the witness was issued in 2015. Accordingly, she maintained that the 2015 Joint Circular superseded the 1992 circular cited by the Counsel for the Respondent. She pointed out that the 1992 circular contained a provision stating that all inconsistent issuances were amended or revoked, and noted that a similar provision was likewise included in the 2015 Joint Circular.

COUNTER-MANIFESTATION OF THE COUNSEL FOR THE RESPONDENT

Attorney Poa made a counter-manifestation, citing the repealing clause of Joint Circular 2015-01, which provides that all circulars, memoranda, rules, regulations, and other issuances inconsistent therewith are deemed repealed and superseded. The Presiding Officer observed that the repealing clause did not specifically identify COA Circular 92-8985, to which Attorney Poa replied that such omission was precisely the point being raised by the Counsel for the Respondent.

Attorney Kapunan responded that, while the Counsel for the Respondent relied on the literal wording of the repealing clause, its substantive import was that all inconsistent circulars were repealed and superseded, making further interpretation unnecessary. The Presiding Officer noted the manifestation and directed the Counsel for the Respondent to proceed.

Attorney Poa stated that the documents would speak for themselves and submitted the matter to the Court so as not to prolong the discussion.

MANIFESTATION OF THE COUNSEL FOR THE PANEL OF PROSECUTORS

Attorney Kapunan asserted that the 2015 Joint Circular had been identified, authenticated, and testified to by the witness, whereas the 1992 circular cited by the Counsel for the Respondent had neither been identified nor supported by testimony as to its existence, due execution, or contents. She argued that the document was therefore subject to the Original Document Rule and maintained that her observations should be reflected in the records of the Court.

REMARK OF THE PRESIDING OFFICER

Presiding Officer Escudero noted Attorney Kapunan's manifestation, without prejudice to the right of the Counsel for the Respondent to present the original copy of the document and a witness to testify thereon during the presentation of the Respondent's evidence. Attorney Poa submitted to the ruling.

CROSS-EXAMINATION BY THE COUNSEL FOR THE RESPONDENT
(Continuation)

Mr. Poa. Now, *base po sa binasa ninyo*, Mr. Witness, *nakikita natin na magkaiba ang* auditing standards or guidelines *pagdating sa* confidential or intelligence funds *kung ikukumpara sa* regular funds. *Tama po iyon*?

Mr. Wamil. Well, based on the Joint Circular 2015-01, *magkahiwalay—magkaiba po iyong* treatment between confidential fund and intelligence fund.

Mr. Poa. *Opo. At base rin po doon sa binasa ninyo, ang kadalasan nangyayari 'pag resibo o* invoices *ay maaaring maging* impractical *kung iyon ang ire-*require. *Tama po ba*?

Mr. Wamil. Under the joint circular *po kasi,* the auditors may require the—

Mr. Poa. Your Honor, that is not responsive. I was just asking him to confirm what he read.

The Presiding Officer. Kindly answer the question, Witness.

Mr. Poa. Just on the circular that you read, Circular 92-385.

Mr. Wamil. Can you repeat the question *po,* Sir?

Mr. Poa. *Ayon po doon, iyong* regular requirement *na paghihingi ng mga resibo,* acknowledgment receipts, may be impractical *pagdating po sa* confidential operations.

Ms. Kapunan. Can we ask Counsel, Your Honor, to show that particular provision that he is citing in respect to the circular?

Mr. Poa. Yes, Your Honor.

The Presiding Officer. Kindly do so, Counsel.

Mr. Poa. *Tama po ba*?

Mr. Wamil. *Ang sabi po dito ay* during intelligence operations.

Mr. Poa. Yes. *Tama po ba*?

Mr. Wamil. As stated *po rito,* "during intelligence operations."

Mr. Poa. Okay, thank you.

Well, I'll accept that answer, Your Honor.

Now, *punta naman po tayo doon sa* nature *ng* confidential operations. You would agree with me *na pagdating po sa* confidential operations, *delikado po 'pag nagkakaroon ng* leak of information. *Tama po ba*?

Mr. Wamil. Can you repeat your question?

Mr. Poa. *Delikado po kung magkaroon ng* leak *ng mga* information *na nakukuha batay sa isang* confidential operation. *Tama po ba*?

Mr. Wamil. Given the classified nature of—

Ms. Kapunan. Misleading, Your Honor.

Mr. Poa. I'm just asking for his opinion.

The Presiding Officer. I think the witness would have been able to answer. Witness may answer.

Mr. Wamil. Given the classified nature of the confidential fund.

Mr. Poa. Yes. Thank you, Mr. Witness.

In fact, you, being a lawyer, you know that there are laws prohibiting the unauthorized disclosure of confidential information, correct?

Mr. Wamil. Can you repeat *po*?

Mr. Poa. You, being a lawyer, Sir, you are aware that there are laws prohibiting the unauthorized disclosure of confidential information, correct?

Mr. Wamil. Can you state what specific laws *po iyong*—

Mr. Poa. Revised Penal Code under Article 229, for example, on the revelation of secrets.

Mr. Wamil. Yes *po*.

Mr. Poa. Yes. Republic Act 3019, Section 3, Paragraph (k), on divulging—unauthorized divulging of confidential information, correct?

Mr. Wamil. Yes *po*.

Mr. Poa. And you, being a public officer, under 6713, *alam n'yo rin po na hindi po puwedeng basta-basta mag*-disclose without the authority *ng mga* confidential information. *Tama po ba*?

Mr. Wamil. Yes *po*.

Mr. Poa. Okay. So, *batay po dito, pinapahalagahan po talaga ang* confidentiality *pagdating sa mga* classified information *na ito. Tama po ba*? You would agree with me?

Mr. Wamil. Yes *po*.

Mr. Poa. Yes. Now, let's go to the joint circular that we have been mentioning since yesterday, *ito pong* Joint Circular No. 2015-01. And I'm referring to the circular with—which we have pre-marked as D-I-136 for the Defense, Your Honors. And I think we will be flashing that on the screen as well. *Ito naman po iyong pag-usapan natin.*

I just wanted you, Mr. Witness, to give us the definition of confidential funds *diyan po sa* circular *na iyan* under—I think it's Page 2, Item 3.7. Can you please read it for the record?

Mr. Wamil. Under 3.7, "Confidential fund refers to the lump-sum amount provided as such in the GAA for NGAs, in appropriation ordinances for LGUs, and in the COBs for GOCCs, for their confidential expenses."

Mr. Poa. *Salamat po,* Mr. Witness.

At pagdating po—Nabasa n'yo po iyong word *na* "lump sum." *Ibig pong sabihin nito, buong halaga, buong* amount, as opposed to having line items per expense? *Tama po ba*? Lump sum?

Mr. Wamil. Lump sum, yes *po.*

Mr. Poa. *Opo. At* based on your experience, *'pag ang pinag-uusapan po natin ay* confidential funds, *pagdating po sa pag*-disburse *nito,* cash *po ba ito*? In the form of cash?

Mr. Wamil. What expense are you pertaining to?

Mr. Poa. Confidential funds in general. Cash *po ba ito?*

Mr. Wamil. *Wala pong* specific provision *kung anong* type *po ng—iyong ibabayad.*

Mr. Poa. Okay. But Item 6 provides for the guidelines on cash advances, correct?

Mr. Wamil. Based on this document *po*, yes *po.*

Mr. Poa. Yes *po.* And I refer you now to Item 6.1.2.

Diyan po, sinasabi po ng probisyon na iyan na ang maaari lang mag-avail *ng* cash advance *pagdating sa* confidential funds *ay ang isang* designated bonded Special Disbursing Officer or SDO or *kung wala mang ganoong* designated SDO *ay ang* head of agency, correct?

Mr. Wamil. Yes *po.*

Mr. Poa. *At kanina po, sabi ninyo, binasa ninyo bawat pahina noong mga isinumite sa inyo ng* DepEd *at* OVP for their liquidation reports. *Tama po ba?*

Mr. Wamil. Yes *po.*

Mr. Poa. *At* you would be aware *na ang* SDO *po para sa* OVP *ay si* Ms. Gina Acosta. *Tama po ba?*

Mr. Wamil. Based on the documents submitted, yes *po.*

Mr. Poa. Yes, thank you. *At pagdating naman po sa* DepEd, Mr. Witness, *ang* SDO *po ay si* Mr. Edward Fajarda. *Tama po ba?*

Mr. Wamil. Based on the documents submitted *po,* yes *po.*

Mr. Poa. Yes. So, based on that, *tama rin po ba na sila ang maging* payees *ng mga tseke na inilabas ng* DepEd *para sa* cash advance?

Mr. Wamil. Yes *po.*

Mr. Poa. *Tama po. At tama rin po na sila ang nag*-encash *noong mga tseke dahil sila ang* payee? *Tama po?*

Mr. Wamil. Yes po. yes *po.*

Mr. Poa. Yes. So, they complied with 6.1.2, correct?

Mr. Wamil. What do you mean complied *po,* Sir?

Mr. Poa. Complied with the requirements of 6.1.2 *na ang* SDO *po ang kumuha ng* cash advance *at siya po ang nag*-encash *ng tseke.*

Ms. Kapunan. Your Honor, please, misleading. That's not the only requirement in 6.1.1.

Mr. Poa. Point two (.2).

Ms. Kapunan. 6.1.2, Your Honor. There are other requirements here. Can Counsel be specific? Because...

Mr. Poa. I am just asking, Your Honor.

Ms. Kapunan. ...this is a blanket, he is saying. And so, therefore, there is compliance here, in particular.

Mr. Poa. Thank you. I appreciate *po* the—

The Presiding Officer. What does Counsel for Respondent say?

Mr. Poa. I appreciate *naman po* the objection of the good Counsel, so I will be more specific. *Tama po, nag*-comply *po na ang* SDO *ang* payee *sa tseke at ang* SDO *po ang nag*-encash. *Iyon lang po.* Just on that part.

Mr. Wamil. Based on the documents, *si* SDO *iyong* payee *ng tseke* and *iyong nag*-encash *noong tseke.*

Mr. Poa. Okay. Thank you *po.*

Now I'll refer you to item 6.1.5 of the joint circular. Can you please read just the first sentence of that provision?

Mr. Wamil. "Cash advances shall be limited to the requirements for three months."

Mr. Poa. Thank you, Mr. Witness. *So, tama po ba ang pagkakaintindi ko na, para sa* cash advance, *at* any one time, *ang* maximum *na puwede mo lang ma*-cash advance *ay iyong* requirements *mo para sa tatlong buwan ng* confidential operations? *Tama po ba?*

Mr. Wamil. Based on this provision *po,* yes *po.*

Mr. Poa. *Tama po. Tatlong buwan po* is equivalent to one quarter of a year, *tama po ba?*

Mr. Wamil. Yes *po.*

Mr. Poa. Okay. *Now, base po diyan sa probisyon na iyan, nakasulat na ang* maximum amount *ay para sa tatlong buwan. Pero mayroon po bang probisyon diyan na nagbabawal na gamitin ito* in perhaps 60 days?

Mr. Wamil. *Wala po.*

Mr. Poa. *Mayroon po bang nagbabawal na gamitin ito* in 11 days?

Mr. Wamil. *Wala din po, kaya hindi po namin isinama sa* findings *namin iyong* 11 days *na* disbursement. It's just a statement of fact *po* on the AOM.

Mr. Poa. Thank you for confirming that, Mr. Witness.

Familiar *po ba kayo bilang isang* CPA *sa* accrual method of accounting?

Mr. Wamil. Yes po.

Mr. Poa. Can you just, in simple terms, because I'm not even a CPA–just give us a glimpse *kung ano ang ibig sabihin, ano ba ang* accrual method of accounting?

Mr. Wamil. *Kapag sinabing* "accrual method of accounting," *iyong* expenses *ay nire*-record upon incurrence, not upon payment.

Mr. Poa. *Opo.* Okay. *So, dito po ba puwede po ba iyong parang*–I'm just a simple-minded person–*parang* buy now, pay later, *ganoon?*

Mr. Wamil. *Wala po iyan sa* joint circular so I am not authorized to answer that question.

Mr. Poa. It's okay. I will leave it at that. I will leave it at that.

Punta na lang po tayo sa liquidation. *Sa* liquidation *po* under the joint circular, that's under 6.2.2, correct? Under 6.2.2, if I may just refer you to that provision, *dapat po ma*-liquidate *ang—o magsumite ng* liquidation report *ang isang* agency *na may* confidential or intelligence funds within 30 days after the close of a quarter. *Tama po ba?*

Mr. Wamil. *Tatlo po iyong nakalagay dito, hindi lang po* the 30 days after every quarter.

Mr. Poa. *Sige po,* please enumerate for us.

Mr. Wamil. Under 6.2.2 of the joint circular, "All cash advances for CF and IF shall be liquidated within 30 days after every quarter or from the approved target date of completion of the project or activity or after the cash advance had been fully utilized, whichever comes first, in accordance with the procedures as stated" *po.*

Mr. Poa. Okay, thank you *po. Ngayon po, papakita ko po sa inyo iyong* liquidation report *na isinumite ng* OVP for their fourth quarter confidential funds 2022. Maybe this time, we could just ask our assisting counsel, Your Honor, to hand the document.

The Presiding Officer. Assisting counsel for the other side may also approach.

Mr. Poa. *Maaari ninyo po bang matukoy kung anong* date *po na*-receive *ng* COA-ICFAO *itong* liquidation report *ng* OVP?

Mr. Wamil. Based on the transmittal letter *po*, January 17, 2023.

Mr. Poa. January 17—

Ms. Kapunan. May we know, Your Honor, for our understanding, what exhibit number?

Mr. Poa. Sorry, sorry. Thank you for reminding me, Your Honor.

Ms. Kapunan. You're welcome.

Mr. Poa. This is exhibit D-I-4-OVP.

The Presiding Officer. This is the Prosecution's P-I-11-a—no, I am sorry.

Mr. Poa. One?

The Presiding Officer. I am sorry. What is—

Mr. Poa. Sorry, D-I-1. Sorry, Your Honor.

The Presiding Officer. Ah, dash one.

Mr. Poa. I was just corrected.

The Presiding Officer. Counsel may proceed.

Ms. Kapunan. Your Honor, for the record, this is not a common exhibit, Your Honor.

The Presiding Officer. Duly noted.

Mr. Poa. Now, *base po sa* date *na nabasa ninyo*, compliant *po ba na* within the 30-day period *ay nakapagsumite sila? Iyong* act *lang po ng pag*-submission, *na pag*-submit rather, *ng* liquidation report.

Mr. Wamil. Based on this document *po,* yes *po.*

Mr. Poa. Yes *po.* And *kung mapapansin ninyo po, doon sa* transmittal, *mayroon pong isang* checklist, *tama po ba?*

Mr. Wamil. Yes, Sir.

Mr. Poa. And I will refer you now to item 6.2.2.3 of the joint circular.

Ayon po sa 6.2.3 *ng nasabing* Joint Circular 2015-01, *ang gagawin po ng* receiving officer *ng* COA-ICFAO *ay titingnan po iyong* checklist *tapos susuriin po iyong mga dokumentong isinumite*

ng ahensiya, iyong mga attachments, *kung pasok siya doon sa* checklist of supporting documents *na kinakailangan. Tama po ba?*

Mr. Wamil. Can you repeat your question *po?*

Mr. Poa. *Ayon po sa* 6.2.2.3, *ang* receiving officer *ng* COA-ICFAO *ay titingnan iyong* checklist and then *titingnan din, susuriin iyong mga naka-*attach *na dokumento kung* compliant *siya doon sa* checklist. *Tama po ba?*

Mr. Wamil. Yes *po*, based on the joint circular.

Mr. Poa. Based on that same provision, *kung iyon po ay kumpleto, tatanggapin po ng* COA-ICFAO, *tama po ba?*

Mr. Wamil. Yes *po.*

Mr. Poa. *At kapag hindi po kumpleto o* meaning, *kulang po iyong mga* attached documents, *iyon po ay dapat ibalik ng* COA-ICFAO *sa ahensiya at hindi muna tatanggapin. Tama po ba?*

Mr. Wamil. Yes *po*, based on this provision *po.*

Mr. Poa. *Opo.* And in this case, because of the receiving stamp, would you say *na tinanggap po ng* ICFAO *ang* submission *ng* OVP?

Mr. Wamil. As stamped *po noong* ICFAO, yes *po.*

Mr. Poa. Okay. Thank you, Mr. Witness.

Now, basing on this document *na natanggap ng* COA-ICFAO *noong* January 17, 2023 *ang kanilang* liquidation report, meaning—"*kanila*," meaning the OVP for the fourth quarter 2022 confidential funds, it took, more or less, eight months for COA to issue its official finding. *Tama po ba?*

Mr. Wamil. Yes *po.*

Mr. Poa. I am showing you a copy of the AOMs that you issued and that were also presented yesterday.

Ms. Kapunan. May we know the exhibit numbers, Your Honor?

Mr. Poa. Yes, Your Honor, I will get to that.

The Presiding Officer. Are you showing the one for the OVP or the DepEd, Counsel?

Mr. Poa. OVP, Your Honor.

The Presiding Officer. OVP, that would be—

Mr. Poa. This is D-I-103-OVP, Your Honor, for the first AOM issued on September 14, 2023.

The Presiding Officer. That's the counterpart of P-I-12-a.

Mr. Poa. And *isunod ko na po iyong pangalawang* AOM *na na-*issue on October 3, 2023. This is D-I-104-OVP for the Defense.

The Presiding Officer. Which is P-I-12-b for the Prosecution.

Mr. Poa. *Opo*, thank you.

Now, Mr. Witness, *napansin ko na iyong* date is September 14 *noong* 2023 *noong una ninyong* AOM. *Tama po ba*?

Mr. Wamil. Yes *po.*

Mr. Poa. And that was actually just a few days after the budget hearing of COA held August 24, 2023, *kung saan may mga* legislators that, well, asked COA to look into the OVP confidential funds. Are you aware of that? Just if you're aware.

Mr. Wamil. I am not aware of that.

Mr. Poa. That is okay. Now, I will just move on to the AOMs themselves. Now, *kahapon nasasabi ninyo po na nagkakaproblema tayo sa—may nakita kayong* finding *doon sa* physical and financial plan. *Tama po ba*?

Mr. Wamil. Yes, Sir.

Mr. Poa. *Ng* OVP? *At iyan po ay nakasaad din sa inyong* findings *diyan.*

Mr. Wamil. Yes, Sir.

Mr. Poa. *Tama po ba?*

Mr. Wamil. *Opo.*

Mr. Poa. You referred to, if I am not mistaken, and please correct me if I am wrong, Item 4.2 of the joint circular.

Mr. Wamil. Yes, Sir.

Mr. Poa. *Tama po*?

Mr. Wamil. Yes, Sir.

Mr. Poa. *Nandiyan pa po ba iyong* joint circular?

Mr. Wamil. Yes *po.*

Mr. Poa. *Maaari ninyo po bang basahin iyong* 4.2 *ng* joint circular *para lang po sa kaalaman nating lahat*?

Mr. Wamil. Under 4.2 of the joint circular, "All allocations of CF and/or IF shall be supported with physical and financial plan indicating the proposed amount allocated for each program, project, and activity where disbursements pertaining to the CE and IE shall be based."

Mr. Poa. *Tama po.* Thank you po, Mr. Witness.

Dito po sa kanilang physical and financial plan, the program stated is actually the Good Government Program. *Tama po ba*? *Iyong binabasa ko lang.*

Mr. Wamil. Based on the document, yes, Sir.

Mr. Poa. Based on the document. *At ang* expected outcome *ay* "Safe implementation of OVP initiatives and confidence building," based on the document.

Mr. Wamil. Based on the document, yes, Sir.

Mr. Poa. *At ang* physical target will be "Number of areas with surveillance and confidential activities conducted or monitored." *Tama po ba*?

Mr. Wamil. *Yes,* Sir.

Mr. Poa. As well as the number of activities. *Tama po ba*?

Mr. Wamil. Uh-huh.

Mr. Poa. *At ayon po doon sa binasa ninyo, wala naman pong* guidelines on how specific it would be. Correct?

Mr. Wamil. Well, *nakalagay po kasi dito dapat i-*indicate *iyong* each program, activity, and project *na pagbabasehan ng* disbursement *ng* CF.

Mr. Poa. *Opo.* I won't argue with you. So basically, *iyong* finding *ninyo po* is based on your assessment as an auditor.

Mr. Wamil. Well, since it is a plan, *dapat po naka-*indicate *talaga dito kung paano nila gagastusin iyong kanilang* confidential fund.

Mr. Poa. That is okay. Yes, I will accept that answer.

Now, *nabanggit ninyo rin po na hindi po nag-*submit *ng* DEPs and/or document evidencing payment. *Tama po*?

Mr. Wamil. Yes, Sir.

Mr. Poa. *At iyon po ay inilagay ninyo sa inyong* AOM. *Tama po*?

Mr. Wamil. Yes, Sir.

Mr. Poa. *At nabanggit ninyo rin po na sumagot ang* OVP *dito sa* AOM *na ito. Tama po ba*?

Mr. Wamil. Yes, Sir, *opo*.

Mr. Poa. *Tama po. At pagdating po doon sa sunod na* step, which is the notice of suspension, *tama po ba*?

Mr. Wamil. Yes, Sir.

Mr. Poa. Would you agree with me *na hindi na po na*-carry over *iyong* issue *doon sa* physical and financial plan?

Mr. Wamil. Yes, Sir.

Mr. Poa. Yes. So, *ibig sabihin, tinanggap ninyo po iyong* explanation?

Mr. Wamil. Well, *ang* purpose *po kasi namin kung bakit namin ni*-require *iyong* specific confidential activities *doon sa* PFP is *para makita kung paano gagastusin noong* OVP *iyong kanilang* confidential fund. *Pero* since *nilagay naman na po nila doon sa kanilang* revised accomplishment report *iyong* specific confidential activities and even submitted the documentary evidence of payment, so *hindi na po namin hinanap ulit iyong* physical and financial plan.

Mr. Poa. Okay. *Salamat po*. Thank you for that answer.

Ngayon po, kasi kanina sinasabi—well, *kahapon* actually, not *kanina, sinasabi ninyo walang sinabmit* (submit). *Ang ibig ninyo lang pong sabihin sa walang sinabmit* (submit) is at the time *na bago kayo mag-issue ng* AOM. *Tama po ba*?

Mr. Wamil. *Walang sinabmit* (submit) *po na ano*?

Mr. Poa. *Walang sinabmit* (submit) *na* DEPs, for example.

Mr. Wamil. After—yes *po, kasi sinabmit* (submit) *po nila iyong* DEPs after we issued both AOMs *po*.

Mr. Poa. *Opo*. Thank you *po*.

Ngayon, punta naman po tayo doon sa notice of suspension. *Nandoon pa po kayo, hindi ba, noong* notice of suspension?

Mr. Wamil. Yes, Sir.

Mr. Poa. And you suspended in audit the amount of 125 million.

We are showing him a copy of the notice of suspension, Your Honor. This is Exhibit D-I-107-OVP for the reference of the Honorable Court.

The Presiding Officer. And P-I-13-a on the part of the Prosecution.

Mr. Poa. Okay.

So *dito po*, as you mentioned earlier, you were satisfied with already the submission of the accomplishment report *ng* OVP, that is why *nawala na po iyong* issue *sa* physical and financial plan?

Mr. Wamil. *Hindi po ako* satisfied *as dahil* compliant *iyong* accomplishment report *nila, kundi dahil nilagay lang nila iyong* specific confidential activities *na pinaggamitan noong kanilang pondo.*

Mr. Poa. *Opo*. So, *nawala na po iyong sa* PFP *na* finding *sa* AOM.

Mr. Wamil. Based on the—yes *po*.

Mr. Poa. Based on the NS. *tama po ba?*

Mr. Wamil. Yes, Sir.

Mr. Poa. Okay. Thank you.

Ngayon, pagdating dito sa notice of suspension—I just wanted to focus on *doon sa* documentary evidencing success *pagdating sa* rewards.

Mr. Wamil. Yes, Sir.

Mr. Poa. *Nabanggit ninyo po*—this is 4.8.5, paragraph (b), specifically of the joint circular, correct?

Mr. Wamil. Yes, Sir.

Mr. Poa. *And iyon din po iyong nakasaad dito sa* notice of suspension *na* reference. Meaning, the provision of the JC specified—

Mr. Wamil. Yes, Sir.

Mr. Poa. Yes. *At nabanggit ninyo rin po kahapon na wala pong* guidelines, specifically under 4.8.5, that shows how specific you should be in terms of the documentary—documents evidencing success. *Tama po ba?*

Mr. Wamil. *Wala po akong na*-mention *na walang* specific guidelines *po. Ang sabi ko lang, hindi sinabi kung anong* specific document *iyong hinihingi.*

Mr. Poa. *Wala—may sinabi po kayong walang* prescribed format, basically.

Ms. Kapunan. Your Honor, please, misleading. The witness, to my recollection, did not say that. He said that in accordance with 4.8.5, these are the requirements—A, B, and C—and the submissions of the Vice President and the DepEd are not compliant, Your Honor.

Mr. Poa. Can we ask for a readback?

The Presiding Officer. With the indulgence of Counsels for the parties, Mr. Wamil, *base po sa* guidelines, *hindi tulad noong ibang mga* format *na sina*-submit *na may proforma na nasa* annex *noong* 2015-1, *wala pong proforma na pag*-liquidate *sang-ayon sa—na dokumento sang-ayon sa* 4.8.5.

Mr. Wamil. Yes, Your Honor, based on this provision *po.*

Mr. Poa. Yes.

The Presiding Officer. *May ibang* provision *bang nagre*-require *ng* specific *na paraan ng pag—*

Mr. Wamil. *Wala na po,* Your Honor. *Ito lang pong* 4.8.5.

The Presiding Officer. Wala. Okay.

Mr. Poa. Thank you. Thank you, Mr. Witness.

The Presiding Officer. You may proceed, Counsel.

Mr. Poa. Thank you, Your Honor.

Now, *pagdating po sa* OVP, *alam ninyo po ba kung sumagot sila sa* notice of suspension *na ito* within the prescribed period given under the notice of suspension?

Mr. Wamil. *Sa* notice of—*wala na po ako sa* ICFAO *noong nag*-submit *sila ng* response.

Mr. Poa. Wala na po kayo. Okay *po*. So, I will no longer ask you about that. Probably for another witness *na lang po.*

Punta na lang po tayo sa OVP confidential funds for 2023. You confirm, Mr. Witness, *na ang* OVP confidential funds for 2023 *ay nakapag*-issue *rin kayo ng* AOMs for the first, second, and third quarter. *Tama po ba?*

Mr. Wamil. For the first and second *lang po, kasi iyong* third quarter, *nag*-draft *po ako* and *hindi ko na po naabutan iyong* issuance *noon dahil nag*-transfer out *na po ako sa* ICFAO.

Mr. Poa. Okay. Okay. *At hindi ninyo rin po alam kung*—just if you're aware, *kung sumagot ang* OVP *doon sa mga* AOMs *ninyo? Hindi ninyo na rin po alam iyon?*

Mr. Wamil. Yes, Sir.

Mr. Poa. Okay. *Sige. Diretso na lang po tayo sa* DepEd *para hindi na po tayo tumagal.*

Sa DepEd *po, nakapag-*issue *rin po kayo ng* AOMs, *tama?* At least for the first and second quarter *noong nandoon pa po kayo.*

Mr. Wamil. Yes, Sir.

Mr. Poa. *Tama po?*

Mr. Wamil. *Opo.*

Mr. Poa. And *kanina po, pinag-uusapan po natin iyong mga* disbursement vouchers *ng* DepEd *kung saan natukoy ninyo doon na hindi* compliant *dahil* MOOE *iyong nakasulat sa* disbursement vouchers. *Tama po ba? Naalala ninyo po iyon?*

Mr. Wamil. *Sinagot ko lang po iyong tanong ni* Attorney Lorna *kanina.*

Mr. Poa. *At ang tanong ninyo—ang sagot ninyo po—natatandaan ninyo po ba, iyong sagot ninyo, ay* MOOE *siya at hindi* confidential funds?

Mr. Wamil. Yes *po.*

Mr. Poa. Now, Mr. Witness, I will show you a page of the General Appropriations Act.

And for reference, Your Honors, this is Exhibit D-I-14-DE, Your Honors, and D-I-42-DE for the Defense.

The Presiding Officer. Counsel may approach the witness as well as Counsel for the Panel of Prosecutors.

Mr. Poa. So, *dito po sa* Page 376, Volume 118, No. 52, General Appropriations Act, FY 2023, *klarong-klaro po na ang* Confidential, Intelligence and Extraordinary Expenses is under Maintenance and Other Operating Expenses, which is the MOOE.

Mr. Wamil. *Pero,* if I may clarify *lang po kasi?*

Mr. Poa. Yes *po.*

Mr. Wamil. *Iyong* MOOE *kasi* is very broad. So, *hindi lang* confidential fund *iyong* covered *niya.*

Mr. Poa. *Opo*, we will get to that, Your Honor.

Kaya po dito, sa ating naging disbursement voucher—

Ms. Kapunan. Your Honor, with due respect to Counsel.

Mr. Poa. Yes, of course.

The Presiding Officer. With the permission of Atty. Poa—yes.

Ms. Kapunan. Manifestation again on the document.

The Presiding Officer. Observation and manifestations, Counsel.

Ms. Kapunan. Your Honor, this document violates the Original Document Rule. First, it is a photocopy. It is not even a photocopy of anything that is certified, Your Honor. Although under the Original Document Rule, you can dispense with the presentation of the original if you present the original first and then substitute a copy. Because a copy, a photocopy is now considered likewise if properly authenticated as an original. This is a scrap of paper, Your Honor.

We don't even know the General Appropriations Act of who, of which administration, and consisting of how many pages, Your Honor. This particular document, Your Honor, should not even be testified to because we don't know its provenance. For all we know, we don't know where this document came from.

Mr. Poa. Your Honors, may I comment?

Ms. Kapunan. We object therefore to this document.

Mr. Poa. May we comment?

The Presiding Officer. What is the comment of Atty. Poa?

Mr. Poa. Your Honors, the copy we are showing is actually a certified true copy of the Commission on Audit, certified by Davin E. Baccay, Your Honors.

The Presiding Officer. Certified true copy of the part of the GAA?

Mr. Poa. Yes, Your Honors.

The Presiding Officer. Anyway, Counsel, we will be ruling on the admissibility of these documents when the formal offer is made after the presentation of Evidence in Chief by the Respondents.

Ms. Kapunan. We submit, Your Honor.

But as another observation, Your Honor, we are aware, I think Counsel is aware, that if you produce and you ask questions on a portion of a document, then you are compelled to produce the whole document, Your Honor. We want this on file—produce the whole GAA. For all we know, Your Honor, there may be provisions in that GAA which contradicts the provision he is saying. So, he is compelled under the rules, Your Honor. In addition to the rules of admissibility, he is compelled to produce the whole GAA. And we want that on record, Your Honor.

The Presiding Officer. The Presiding Officer has already ruled. The manifestation and objection of the Counsel is duly noted.

Counsel may proceed.

Mr. Poa. Thank you, Your Honor.

And under the disbursement voucher, Exhibit D-1-58-DE, *nakasulat po na* MOOE replenishment of cash advance under Maintenance and Other Operating Expenses, authorized under Page 376 of RA No. 11936, which is precisely the page of the GAA.

Mr. Wamil. *Pero marami po kasing nakalagay na* expense items under MOOE in this page *po.*

Mr. Poa. Okay. We will accept that answer, Mr. Witness.

Now, Mr. Witness, *pagdating po sa* DepEd confidential funds, as you mentioned, you issued the first two AOMs.

Mr. Wamil. Yes, Sir.

Mr. Poa. *Tama po?* I mean, AOM for the first and second quarter, rather.

Mr. Wamil. Yes, Sir.

Mr. Poa. *Pero hindi n'yo na po natanggap iyong* response *kasi wala na kayo sa* ICFAO?

Mr. Wamil. Yes, Sir.

Mr. Poa. But would you know, just curious, would you know *kung ano iyong* present status *nitong mga* AOMs *na ito*?

Mr. Wamil. *Hindi po.* I don't have personal knowledge about that.

Mr. Poa. Okay. So, you wouldn't know whether *may* credit notice *o wala.*

Mr. Wamil. Yes, Sir.

Mr. Poa. But since you're an auditor, *ano po ang ibig sabihin ng* "credit notice" *para sa isang* auditor?

Mr. Wamil. *Kapag sinabing* credit notice, *iyong* document submitted *ay* already passed in audit *na po.*

Mr. Poa. *Opo.* Passed in audit, meaning, allowed?

Mr. Wamil. Yes *po.*

Mr. Poa. Allowed in audit.

Mr. Wamil. *Pero* subject to the reopening of the audit later on *po.*

Mr. Poa. *Opo.* Okay. Thank you, Mr. Witness.

Ngayon, Mr. Witness, since *hanggang doon lang naman iyong naging saklaw talaga ng inyong* service, I don't want to prolong this any longer. *Gusto ko lang makita,* based on your findings, AOM, *hindi ba, tapos iyong* Notice of Suspension *para sa* OVP and the AOMs for DepEd. These are preliminary findings, correct?

Mr. Wamil. Yes *po, kasi nire-*require *pa naman sa* agency *na i-*justify *iyong* findings and submit the documents being sought *po doon sa–*

Mr. Poa. *Opo at* based *po dito sa* findings *ninyo, wala naman pong* expressly *nakasulat na may* misappropriation at this point?

Mr. Wamil. Actually, *iyong* presumption of misuse *kasi nasa* Item 8.3 *na kapag hindi nag-*liquidate or failure of liquidation of the accountable officers upon due demand shall be a *prima facie* evidence that such fund has been put to personal benefit or misuse.

Mr. Poa. Yes. But I am just asking for the response *na mayroon po bang* expressly *nakasulat sa mga* findings?

Ms. Kapunan. Asked and answered, Your Honor. It is a–

Mr. Wamil. That is a presumption *po*, so *hindi kailangang—*

Mr. Poa. *May* expressly *po ba na nakasulat na may ni isang kusing na napunta sa bulsa ng Bise Presidente*?

Ms. Kapunan. Asked and answered, Your Honor. This—Ah wait, don't answer.

That question, Your Honor, has been asked and answered.

Mr. Poa. Sustaining, Your Honor.

The Presiding Officer. Sustained, Counsel. I think what you are getting at—modify, modify your question. You can get it.

Mr. Poa. Okay. So, basically *po, ang* findings *ninyo ay* preliminary *lamang. Wala pong* any conclusive finding *pa* as to any misappropriation.

Iyon lang po ang tanong ko.

Mr. Wamil. *Ang sabi kasi sa* circular upon failure to liquidate, *mayroong* presumption...

Mr. Poa. No, I am asking—Your Honor, the witness is not responding.

Ms. Kapunan. Asked and answered, Your Honor.

Mr. Poa. I am asking if it is—

The Presiding Officer. The witness is not responsive. Kindly respond. I think the question is quite simple, Mr. Wamil.

Mr. Poa. *Iyon lang naman po.* Preliminary *pa lang.* So, *wala pang* any conclusive finding as to any misappropriation. *Iyon na lang po, para lang po ano, masagot n'yo na nang diretso.*

Mr. Wamil. *Hindi naman po kasi kailangang i-*state *doon sa* findings–

Mr. Poa. Again, Your Honor, non-responsive.

The Presiding Officer. Let the Presiding Officer be the one to do it. I'll try to do it. *Kapagka nag-*issue *po kayo ng* AOM (Audit Observation Memorandum), failure to liquidate *na po ba iyon o may mga obserbasyon pa lang kayo? Kailan masasabing may* failure to liquidate *na, 'pag may* Notice of Disallowance *na*, Notice of Suspension, *o* AOM *pa lang?*

Mr. Wamil. *Nakalagay po kasi sa* joint circular, Your Honor, under 8.3, "Failure to liquidate by the accountable officer upon due demand shall be a *prima facie* evidence...."

The Presiding Officer. *Opo*. Again, Mr. Wamil, *ha, iyong pag*-issue *n'yo po ba ng* AOM *pasok na sa* failure to liquidate upon due demand *o hindi pa po?*

Mr. Wamil. *Hindi pa po sa* AOM, Your Honor.

The Presiding Officer. *Kasi wala pong* due demand *sa* AOM?

Mr. Wamil. Yes, *po*.

The Presiding Officer. *At masasabi mo rin bang wala pang* failure to liquidate *o mayroon na?*

Mr. Wamil. *'Pag sa* AOM *po wala, pero 'pag sa* NS *po* since *mayroon nang* first issuance, which is considered as demand, so *mayroon na po sa* NS.

The Presiding Officer. So, AOM *wala pa, 'pag* NS—

Mr. Wamil. *Mayroon na.*

The Presiding Officer. *Mayroon nang* demand *at mayroon nang* failure to liquidate?

Mr. Wamil. *Opo*, since *sa* AOM *po ni-re*-require *na silang i*-justify and *i*-submit *ang mga* documents *na hindi nila nai*-submit.

The Presiding Officer. *Pero sa* AOM *wala pa ngang ganoon?*

Mr. Wamil. Yes, *po*, Your Honor.

The Presiding Officer. Okay. Counsel, your witness.

Mr. Poa. Thank you. And lastly, *gusto ko lang ito ma*-clarify. Of course, the witness was a state auditor of the ICFAO. So, recommendatory *lang po ang* function *ninyo, hindi po kayo nagde*-decide *lalong-lalo na pagdating sa* Notice of Disallowance. *Tama po ba?*

Mr. Wamil. Yes, *po*. It is the function of the Commission Proper.

Mr. Poa. Thank you. Thank you, Mr. Wamil, Atty. Wamil. I thank you for your patience. That is all for this witness, Your Honor.

REDIRECT EXAMINATION OF THE COUNSEL FOR THE PANEL OF PROSECUTORS

Atty. Lorna Kapunan conducted the redirect examination of the witness, as follows:

The Presiding Officer. Thank you, Counsel for Respondent. Redirect, if any, Counsel for the Panel of Prosecutors?

Ms. Kapunan. Yes, Your Honor, with your permission. Few questions for redirect.

The Presiding Officer. Counsel may proceed with her redirect.

Ms. Kapunan. Mr. Witness, *tinanong sa iyo ng* Counsel for the Respondent *kung mayroon kang* special training *para mag*-audit *ng* confidential funds. *Kailangan ba ng* special training *para mag*-audit *noong* confidential funds?

Mr. Wamil. No, Ma'am.

Ms. Kapunan. *Hindi?*

Mr. Wamil. *Hindi po?*

Ms. Kapunan. Okay. *At ang basehan mo, sinabi mo* when you answered is, *ang basehan mo ay itong* joint circular.

Mr. Wamil. Yes, *po*.

Ms. Kapunan. Okay. Now, *tinanong sa iyo ng* Counsel *kung alam mo na ang* Office of the President *ang siyang nagbigay ng* grant. *Tama? At ang sagot mo, oo.*

Mr. Wamil. Can you repeat the question *po*?

Ms. Kapunan. You answered on cross on the question of Counsel for the Respondent, if you are aware that the grant was given to the Vice President by the President?

Mr. Wamil. Yes *po.*

Ms. Kapunan. And you answered, yes.

Mr. Wamil. Yes *po.*

Ms. Kapunan. Okay. '*Pag binigay ba ng Presidente,* like in this instance, *ang* confidential funds *eh wala nang obligasyong mag*-liquidate *ang* Vice President *ng paggamit niya sa* confidential funds *na iyan?*

Mr. Wamil. *Mayroon po.*

Ms. Kapunan. *Mayroon pa ring—*

Mr. Wamil. *Mayroon po siyang obligasyon* to liquidate.

Ms. Kapunan. *Obligasyon.* '*Pag* grant *ba ng* Office of the President *eh* exempted *na ang* Vice President *na mag*-submit *ng mga dokumento—*

Mr. Poa. Your Honors—

The Presiding Officer. Counsel for Respondent.

Mr. Poa. That is leading.

Ms. Kapunan. Redirect, Your Honor. This Counsel opened the door—

Mr. Poa. Not covered by cross even, Your Honor.

Ms. Kapunan. Your Honor, Counsel opened the door. Counsel opened the door to this line of questioning because he said a grant was given by the President.

The Presiding Officer. Objection is overruled. Witness may answer if he knows.

Kung alam mo, Mr. Wamil, *pakisagot po iyong tanong ni* Attorney Kapunan.

Mr. Wamil. Can you repeat the question, Ma'am?

Ms. Kapunan. *Ang* grant *ba ng* confidential funds *ng isang Presidente* to a Vice President, this President in particular to the Vice President, does it exempt the Vice President for accounting for the use of that confidential funds under your joint circular?

Mr. Wamil. No *po.*

Ms. Kapunan. Okay. So, *kailangan pa rin ng sinasabi mo na* compliant, *mag*-comply.

Mr. Wamil. Yes *po, opo, kailangan po.*

Ms. Kapunan. *Hindi lang ang* Office of the President. *Kung binigyan rin ng* grant *ang* Department Secretary of Education, *kailangan rin*?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Bakit? Ano ba ang* nature *ng pondo na iyan? Pera ba iyan ng Presidente?*

Mr. Wamil. Since *ang* confidential fund *po ay* public funds, so *kailangan pong ma*-properly account, so *kailangan nilang i*-liquidate properly and completely *iyong kanilang* cash advances from the confidential fund.

Ms. Kapunan. So, *ang sinasabi mo at nasa* rationale *ito ng* joint circular, Section 1, public funds, public accountability, public officer, *tama?*

Mr. Wamil. *Opo.*

Ms. Kapunan. *Walang* exemption. *Hindi* exempted *si Sara Duterte para mag*-account?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Okay. *Sinabi rin*—Counsel for the Vice President also said, *tinanong ka tungkol sa ano ba iyong* accrual method of accounting. *Pakiulit ano iyong* accrual method?

Mr. Wamil. Under the accrual method *po*, the expenses is recorded upon incurrence and upon payment *po*.

Ms. Kapunan. Okay. Allowed *ba ito, itong* accrual method of accounting *sa pag*-evaluate *ng* confidential funds?

Mr. Wamil. No, Ma'am, *kasi kailangan po talagang binayaran iyong* expenses *po.*

Ms. Kapunan. Okay. *So hindi puwedeng* accrual, *parang lista, tama?*

Mr. Wamil. *Opo, hindi po puwedeng lista.*

Ms. Kapunan. *Hindi puwedeng lista-lista. Kung binayaran dapat* cash out?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Tama?*

Mr. Wamil. *Opo.*

Ms. Kapunan. *At kung* cash out, *dapat may resibo, tama?*

Mr. Wamil. Yes, Ma'am, *opo.*

Ms. Kapunan. So, *hindi puwede ang* accrual.

Mr. Witness, *tinanong rin sa iyo itong* utilization of confidential funds, *nakalagay* "Utilization of Confidential Funds." *Tinanong sa iyo ng* Counsel, *Hindi ba dapat* confidential *rin?* "Do not divulge information on the use of confidential funds". *Tama ba ang* interpretation *ng* Counsel for the Respondent?

Mr. Poa. Your Honor, that was not my interpretation. I was merely asking based on the COA circular that he read, Your Honor. Just that. Just on that matter.

The Presiding Officer. Proceed. Witness may answer.

Mr. Wamil. Can you repeat the question, Ma'am?

Ms. Kapunan. *Ang tanong. Sabi ng* Counsel, "*Eh,* confidential funds *iyan, bawal mag*-reveal *ng* confidential information," citing certain provision in the Revised Penal Code, certain guidelines which we haven't seen. '*Pag* confidential funds *ba, lahat ng* information *na hinihingi sa iyo, kagaya ng saan ginastos iyong milyon-milyon na iyan sa* medicine*?*

"*Uy, bawal iyan,* confidential *iyan." Puwede ba iyon,* Mr. Witness?

Mr. Wamil. *Hindi po,* since *ang* confidential fund *po ay* public fund, so *dapat po ay* properly accounted *po ito.* And since *ang* involved *po ay* confidential funds, so it must follow the strict accounting and auditing guidelines *po* to prevent misuse.

Ms. Kapunan. Confidential *ba iyong, "Uy, bawal mong sabihin saang* grocery *binili iyong pagkain na iyan?'*

Mr. Poa. Asked and answered, Your Honor. Asked and answered.

The Presiding Officer. Asked and answered.

Ms. Kapunan. Food, Your Honor, and all the items there.

Mr. Poa. Asked and answered, Your Honor.

Ms. Kapunan. *Lahat ng* items *na sinabi natin:* food, medicine, transport.

Mr. Poa. Asked and answered, Your Honor. I ask for a ruling.

Ms. Kapunan. Your Honor, please, I only asked for the medicine, and now I'm itemizing because—

The Presiding Officer. Asked and answered previously, Counsel. Counsel for Respondent is correct. Kindly move on to the next point.

Ms. Kapunan. Okay. Now, *sinabi sa iyo na dapat*, since this is accountable, strict—*sinabi mo na ang pagka*-interpret *ng* joint circular *na iyan ay nandito sa dapat* strict, *ano?*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Because public funds *ito.*

Mr. Wamil. *Opo.*

Ms. Kapunan. *'Pag sinabi bang* strict interpretation, and I will quote: "Strict accounting—The utilization of such funds is generally confidential and classified by nature, which requires not only strong internal controls." *Tama?*

Mr. Wamil. Yes, *po.*

Ms. Kapunan. *Nakita ba natin sa mga dokumento na isinabmit* (submit) *ng* Vice President *at ng* Secretary of DepEd, *nakita ba natin iyong mga* internal controls?

Mr. Wamil. *Hindi po.*

Ms. Kapunan. *Bakit?*

Mr. Wamil. *Kasi may mga—*

Mr. Poa. Your Honor, the witness is incompetent to answer because he only based his audit on the documents provided. He has no knowledge on the internal controls of the Department of Education or the Office of the Vice President, Your Honor.

Ms. Kapunan. Your Honor, internal controls—

The Presiding Officer. If the witness knows, based on his observation of the documents submitted to him, only insofar as that is concerned.

Mr. Wamil, you may answer.

Mr. Wamil. *Opo.* Since based on the documents *po may mga* deficiencies *pa rin po na* noted, so it can be inferred *na hindi* strong *iyong kanilang* internal control.

Ms. Kapunan. Okay. *Anong mga* deficiencies *na na*-notice *mo?*

Mr. Wamil. *Iyong kanilang mga* documents—some of the documents *na hindi* compliant *doon sa* requirements *ng* Joint Circular 2015-01.

Ms. Kapunan. Acknowledgment receipts *na walang* dates.

Mr. Wamil. Acknowledgment receipts—yes *po. Walang* date, *iyong iba naka*-date *ng* 2023 even if the period covered *ay* 2022.

Ms. Kapunan. Liquidating documents *para sa* submitted 2023 *para sa* period 2022. *May* internal control *ba iyon?*

Mr. Wamil. Actually, *nai*-submit *naman po nila* on time *iyong kanilang* liquidation report.

Ms. Kapunan. *Mga* acknowledgment receipts *na walang* signatures?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Internal control *ba iyon?*

Mr. Wamil. That should have been prevented by a strong internal control *po.*

Ms. Kapunan. *Nakalagay rin dito,* in this section, "strict auditing rules to prevent mishandling and improper application of the funds."

So, *sinabi mo na dapat* strict *ang* compliance. *Ikaw ba* as a State Auditor, *mayroon ka bang* discretion *sa pag*-apply *ng* rules *na ito?*

Mr. Wamil. Can you repeat the question *po?*

Ms. Kapunan. You said that the basis for your evaluation are the express provisions of these rules.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Do you exercise any discretion?

Mr. Wamil. We exercise *po* professional judgment since *kailangan po naming i*-evaluate if *iyong* documents *ay* compliant *doon sa* requirements.

Ms. Kapunan. Okay. Professional judgment.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. But is this judgment based on personal opinion?

Mr. Wamil. *Hindi po.*

Ms. Kapunan. Is this judgment based on, "*Ayoko iyong mukha nitong* officer *na ito.*"Biased." Is it based on bias?

Mr. Wamil. *Hindi po.*

Ms. Kapunan. What is it based on? Your professional judgment is based on what?

Mr. Wamil. Professional judgment is based on the experience and the applicable laws, rules, and regulations *po.*

Ms. Kapunan. Okay. Counsel also mentioned 3.9, which is confidential expenses.

Mr. Poa. I don't think I mentioned that, Your Honor.

Ms. Kapunan. Then I will mention it.

Mr. Poa. Not subject of the cross, Your Honor.

The Presiding Officer. Are you referring to the JMC, Counsel?

Ms. Kapunan. Your Honor, please, this Counsel asked on how confidential expenses or funds are being accounted for. This is germane to the questions on cross.

The Presiding Officer. No. My question, Counsel, is what 3.9 are you referring to? 3.9 of what?

Ms. Kapunan. 3.9 of the joint circular, Your Honor.

The Presiding Officer. Is there one?

Ms. Kapunan. It's confidential expenses, which says it refers to those expenses pertaining—related to surveillance activities *et cetera*, Your Honor.

The Presiding Officer. On Page 3.

Mr. Poa. Your Honor, beyond the scope of the cross, Your Honor.

Ms. Kapunan. Your Honor, please, he opened the door. He says confidential funds.

Mr. Poa. What door did I open?

Ms. Kapunan. He says confidential funds do not disclose information.

Mr. Poa. Your Honor, please, we have to put a limit to at least, you know, apply what is in the *Rules of Court* suppletorily, Your Honor.

The Presiding Officer. Subject to the discretion of the Court. The redirect can cover matters not covered by the cross. The same is true with your re-cross, Counsel, later on.

Mr. Poa. We submit, Your Honor.

The Presiding Officer. Counsel may proceed with her question. Witness may answer.

Ms. Kapunan. Okay. In confidential expenses, 3.9, *nakalagay dito,* in your evaluation of confidential—or liquidation of confidential funds or confidential expenses, *nakalagay dito,* "are intended to support the mandate or operations of the agency," Mr. Witness.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Nasa mandato ba ng* office *ng* Vice President *ang magkaroon ng* confidential funds?

Mr. Poa. Calls for an opinion, Your Honor. The witness is not qualified to answer.

Ms. Kapunan. He is competent, Your Honor. He knows what are allowed, what are not allowed.

Mr. Poa. It calls for an opinion, Your Honor.

The Presiding Officer. Objection sustained. Witness is not competent to answer whether or not it is part of the OVP's functions, much less the DepEd, to have confidential funds. That he did not see any confidential funds when he was with the COA-ICFAO does not mean that it is allowed or not allowed. Kindly move on to your next point, Counsel, please.

Ms. Kapunan. You also mentioned that—you were asked about 4.2, correct, Mr. Witness?

Mr. Poa. Yes, Your Honor, I confirm that.

Ms. Kapunan. And in 4.2, it says there, "shall be supported with physical and financial plan indicating the proposed amount allocated for each program, activity, and project."

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *At ang sinabi ng* Counsel *ay, ipinakita naman sa iyo 'yung dokumento, bakit hindi mo—bakit*—why are you saying that there is no indication of what these projects are, what the disbursements pertain to, and what the confidential expense is based on? Why did you say that there is no?

Mr. Wamil. *Dahil hindi po naka-*indicate *doon sa kanilang* physical and financial plan *'yung* specific confidential activities *po.*

Ms. Kapunan. *Hindi ba puwede ang* substantial compliance *diyan*?

Mr. Wamil. *Kasi ang* requirement *po ng* joint circular *ay* strict compliance.

Ms. Kapunan. Strict, *hindi* substantial. Okay.

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Now, in 4.8.5, Counsel makes mention in his cross that *sa* Office of the Vice President, *ang* SDO, senior disbursing officer— special—*SDO ay si Acosta. Tama?*

Mr. Wamil. *Sa OVP, yes*, Ma'am.

Ms. Kapunan. Okay. *At sa DepEd ay ang SDO ay si Fajarda. Tama?*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *At tama daw, sabi ng* Counsel, *na tama lang talaga na sila 'yung* payees?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Implying *na sila ang tumanggap.*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Implying *na, ito ba, 'pag sila ang tumanggap, sila lang ang nakakaalam*?

Mr. Wamil. *Hindi po.*

Ms. Kapunan. *Hindi.*

Mr. Wamil. *Opo.*

Ms. Kapunan. *Bakit?*

Mr. Wamil. *Kasi* based on the joint circular, *si* head of the agency *po 'yung may* responsibility to oversee the agencywide use of the confidential fund and to ensure compliance with the requirements of the joint circular.

Ms. Kapunan. *Sino ang* boss? *Sino ang* head of agency *ng* Office of the Vice President?

Mr. Wamil. *Si Vice President Sara Duterte po.*

Ms. Kapunan. Okay. *At nakalagay dito sa sinayt* (cite) *na* provision 4.8.5, *nakalagay* as among the requirements, "Approval by the head of agency," *tama?*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Ito. At nakita naman natin sa mga* documents *na prinesent* (present) *natin ay lahat may* approval *ng* head of agency, *si Sara Duterte, tama?*

Mr. Wamil. *Iyong* accomplishment report, yes, Ma'am.

Ms. Kapunan. *Sa* accomplishment report. *Hindi lang sa OVP, sa DepEd.*

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. *Mayroong nakalagay*, "approved," "attested," "certified," correct? *Sino ang nag*-certify*?*

Mr. Wamil. Even *'yung* certification *po noong* accountable officer on the utilization of the confidential funds of both the OVP and DepEd *ay* attested *po ni* Vice President.

Ms. Kapunan. So, even if Counsel says the SDO is Acosta, for the OVP, and the SDO for the DepEd is Fajarda, still the head of the agency, who in all the documents we have seen, signed, attested, approved, certified, is Sara Duterte as Vice President and as Secretary of the DepEd, correct?

Mr. Wamil. Based on the documents, yes, Ma'am.

Ms. Kapunan. *Ngayon*, on 8.3, *tinanong sa iyo*, conclusive *ba*—8.3, you mentioned *prima facie* findings. *Tinanong sa iyo*, is this conclusive?

Mr. Wamil. *Hindi po.* It is *prima facie po.*

Ms. Kapunan. *Pero maski na prima facie* findings, *mayroon bang* presumption? Is there a presumption of innocence here? Is there a presumption of guilt? As a matter of fact, expressly says, there is a presumption of misuse and that it is used for personal benefit, *tama?*

Mr. Wamil. Based on this provision *po*, yes, Ma'am.

Ms. Kapunan. And so far, unless proven otherwise, that presumption still holds. She is presumed to have misused or to have used it for personal benefit, Mr. Witness, correct?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. Based on 8.3, correct?

Mr. Wamil. Yes, Ma'am.

Ms. Kapunan. No further questions, Your Honor. *Ay, mayroon pa daw.*

The Presiding Officer. Counsel, recross.

RECROSS-EXAMINATION BY THE COUNSEL FOR THE RESPONDENT

Mr. Poa. Recross is two points, Your Honor. Just two quick points I just want to—along this.

The Presiding Officer. Counsel for Respondent may proceed.

Mr. Poa. *Unang-una sa lahat po, ukol po doon sa* acknowledgment receipts. *Pagdating po sa mga* undated *na nabanggit n'yo naman at nasa* report *n'yo naman,* you would confirm *na sumagot ang OVP pero hindi na niya inabutan ang sagot* or, meaning, *hindi na niyo alam kung sumagot man ang* OVP *doon sa* Notice of Suspension?

Mr. Wamil. Yes *po, hindi ko na po naabutan 'yung* response.

Mr. Poa. So, probably for another witness. *Ngayon, doon sa unang sinabi po ng kagalang-galang na si* Attorney Kapunan *sa pagiging* exempt, *ni minsan ba humingi ng* exemption *sa inyo ang Bise Presidente sa* audit *ng kaniyang* confidential funds?

Mr. Wamil. *Ang humingi po ng*—actually, *mayroong nag*-request *po na kung puwedeng* audit query *na lang 'yung i*-issue instead of AOM.

Mr. Poa. *Opo, opo. Bakit hindi po* exemption?

Mr. Wamil. So, *parang* exemption *po iyon doon sa* provision *ng* joint circular *na AOM 'yung i*-issue—

Mr. Poa. Exemption *po 'yung tinatanong ko.* Just an exemption on the audit itself. The conduct of the audit. Meaning, *nag*-submit *po ba sila ng* liquidation reports?

Mr. Wamil. Yes *po.*

Mr. Poa. *Nagresponde po ba sila sa AOM ninyo?*

Mr. Wamil. Yes *po, pero hindi pa rin po sila* compliant *doon sa* requirements.

Mr. Poa. No, Your Honor, I am not asking that. I am just asking for—*nag*-submit *ba sila?* Did they respond to your AOMs?

Ms. Kapunan. Not covered by redirect, Your Honor.

Mr. Wamil. *Nag*-submit, *pero hindi po* full *'yung* submission.

Mr. Poa. So, they did not ignore your AOM. At least *iyon lang*—

Mr. Wamil. *Pero hindi pa rin po* full submission *'yung ginawa nila.*

Mr. Poa. Your Honor, not responsive. The witness is—

The Presiding Officer. The question, Mr. Wamil, is did they submit a response? Whatever your evaluation of the response, complete or incomplete, is another matter.

Mr. Wamil. Yes *po*, Your Honor. They submitted a response *po doon sa AOM.*

The Presiding Officer. So, they submitted a response.

Mr. Poa. That's all. That is all for recross, Your Honor.

Again, Mr. Witness, thank you for your patience. Thank you. *Nagpapasalamat din ako sa iyo.*

REMARKS OF THE PRESIDING OFFICER

The Presiding Officer noted that it was 2:30 p.m. and that the Senate was scheduled to convene in regular session at 3:00 p.m.

He proposed deferring the questions of the Senator-Judges to the witness the following day, noting that those who signified their intention to interject would be recognized in the following order: Senator-Judges Tulfo (R), Aquino, Pangilinan, Tulfo (E), Senate President Gatchalian, Senator-Judges Villanueva, Hontiveros, Padilla, Marcos, and Ejercito.

DISCHARGE OF THE WITNESS BY THE PRESIDING OFFICER

The Presiding Officer discharged Mr. Wamil and directed him to appear before the Impeachment Court the following day without need for the issuance of another subpoena.

Upon Mr. Wamil's assurance that he would appear for the continuation and expected completion of his testimony, Presiding Officer Escudero acknowledged his commitment and expressed appreciation for his cooperation, time, and patience.

ADMINISTRATIVE MATTERS

1. On the subpoena for Ms. Xylene Mae Del Campo, considering that the initial subpoena covered only August 3 and 4, 2026, the Presiding Officer directed the Clerk of the Court to issue, and the Sergeant-at-Arms to serve a new subpoena requiring her appearance from August 5 to 11, 2026.

2. On the subpoena for Ms. Marivic Pareja, considering that the initial subpoena covered only August 4 and 5, 2026, the Presiding Officer stated that the issuance of a new subpoena would depend on the Court's ruling on the Panel of Prosecutors' Motion to Take Judicial notice, which would be resolved after the Court had heard the Counsel for the Respondent's oral or written manifestation on the matter before the adjournment of the following day's proceedings.

3. The Presiding Officer informed the Court that the Panel of Prosecutors had filed a Motion To Set Conference For The Transfer Of Exhibit Markings from the copies previously marked pursuant to the Pre-Trial Order. Noting that the request was administrative in nature, the Presiding Officer granted the motion and directed Counsels for the Panel of Prosecutors and for the Respondent to designate their respective representatives to attend the conference, which was scheduled at 4:00 p.m. on Wednesday, August 5, 2026.

MANIFESTATION OF REPRESENTATIVE LUISTRO

Representative Luistro manifested the Panel of Prosecutors' acknowledgment of the following: a) the Impeachment Court's earlier directive setting the conference for the transfer of exhibit markings on August 5, 2026, at 4:00 p.m., adding that it specifically pertained to Exhibits P-IV-3 through P-IV-35-b; and b) the Court's directive requiring the Counsel for the Respondent to submit an oral or written comment on the Panel of Prosecutors' Motion to Take Judicial Notice of the hearings conducted by the House of Representatives' Committee on Good Government and Public Accountability and the Committee on Justice.

In compliance with the Court's directive regarding the five-day notice rule, Representative Luistro informed the Court that the Panel of Prosecutors would submit its list of witnesses for the succeeding week's proceedings on August 5, 2026, , together with the corresponding requests for the issuance of subpoenas. He explained that the list would depend on the completion of the testimony of Ms. Xylene Del Campo and the Court's ruling on the the Panel of Prosecutors' Motion to Take Judicial Notice.

MANIFESTATION OF ATTORNEY SISON

Attorney Sison manifested the Counsel for the Respondent's objection to the Panel of Prosecutors' motion seeking the marking of portions of the affidavit of Arturo Lascañas, specifically paragraphs 270, 270(b), and 270(d). She stated that the objection was consistent with the Court's earlier ruling regarding the reading of portions of the document during the testimony of Director Melvin Matibag of the National Bureau of Investigation (NBI). She argued that the affidavit had not been identified by any competent witness and, based on the records, was neither signed nor notarized.

She further contended that the requested transfer of exhibit markings was improper because no valid prior marking of the original document had been made. Accordingly, she objected to item No. 3 of the motion and requested that if the Court were to allow the marking of the subject affidavit, the Counsel for the Respondent's continuing objections thereto be entered into the record.

RULING OF THE PRESIDING OFFICER

In response to the Counsel for the Respondent's objection, the Presiding Officer directed that the marking and pre-marking of exhibits proceed as scheduled, without prejudice to the Court's subsequent resolution of the objection.

The Presiding Officer stated that the matter would be resolved in open court after the Court had been afforded sufficient time for deliberation, likely on the following Monday after the completion of the marking and pre-marking proceedings. He likewise directed that the Counsel for the Respondent's continuing objection be entered into the record and emphasized that the Court would ultimately rule on the admissibility of the documentary evidence upon its formal offer. Attorney Sison acknowledged the ruling.

REMARKS OF THE PRESIDING OFFICER

The Presiding Officer reiterated that the remaining interpellations would be taken up during the following day's hearing at 10:00 a.m., noting that the Senate would convene in regular session at 3:30 p.m. that afternoon, as advised by the Senate President.

ADJOURNMENT OF THE IMPEACHMENT TRIAL

The Presiding Officer declared the impeachment trial adjourned until 10:00 a.m. on Wednesday, August 5, 2026.

It was 2:38 p.m.

I hereby certify to the correctness of the foregoing.

Atty. RENATO N. BANTUG JR.
Clerk of Court

Approved on August 5, 2026